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NATIONAL RESTAURANT ASSOCIATION

RESTAURANT INDUSTRY OPERATIONS REPORT '90

Prepared in cooperation with

LAVENTHOL & HORWATH
Leisure Time Industries Department
A member of Horwath International

1990 Edition

RESTAURANT INDUSTRY OPERATIONS REPORT '90

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To the Reader:

Restaurant Industry Operations Report '90 is based on financial and operating data provided by members of the National Restaurant Association. The data analysis and compilation were performed by the national accounting and consulting firm of Laventhol & Horwath (L&H) and the report was published in conjunction with the National Restaurant Association. More than 1,950 questionnaires were received from restaurant operators, and 1,874 were used as the basis for this report. This unique study of the operating results of restaurants in 1989 includes specific financial information on full and limited-menu tableservice restaurants, operators with no tableservice (fast food) and cafeterias.

The data have been compiled on the basis of type of restaurant, location, sales volume, menu theme and other significant categories. This year's edition includes operating data for metropolitan and non-metropolitan areas, operating data by average check size per person, employee turnover information, and additional data on employee benefit costs.

Generally, operating results are expressed as amounts per restaurant seat and ratios to total sales, the most common bases used in the industry. The amounts and ratios in the exhibits and text are the medians and upper and lower quartiles of those reporting the data, unless otherwise noted. They are intended to be used as guidelines, not as standards or goals. They are not an attempt by the National Restaurant Association or L&H to set or conform prices or operating ratios for the industry. Rather, they should be used as a basis for comparison with your operation by using the worksheet in the back of the report and the appropriate figures from the schedules. We believe that evaluation of the variances revealed by that comparison can be helpful.

We would like to express our gratitude to those restaurant operators who supplied complete date for their restaurants, making this study possible.

National Restaurant Association
Michael E. Hurst
Chairman of the Board and President

Laventhol & Horwath
Robert T. Patterson, Chairman
Restaurant and Foodservice
Practice Group

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EXPLANATORY NOTES

Readers should be aware that the operators who participated in this study are not identical with those who participated in prior years' studies. This makes comparisons with previous data difficult because reporting ratios can be vastly different. However, comparisons of the information in past reports may be useful in identifying certain financial trends.

As in previous years, medians and quartiles are used extensively in data presentation. Medians are the middle values of all amounts calculated for a particular item when placed in sequential order. Half of all values reported are below the median and half are above. Readers should be aware that medians are calculated only from respondents reporting information for each individual line item. To provide readers with a better understanding of the range of reported values, lower and upper quartiles are also presented. These are the midpoints of each group bounded by the median. In other words, the sample is broken into four equal parts when arranged in sequential order. The lower quartile divides the sample into the lowest quarter and higher three-quarters of the sample; the upper quartile divides the sample into the highest quarter and lower three-quarters of the sample. It is important to note that columns composed of medians and quartiles may not add to the totals shown in the exhibits of this report, because all participants did not respond to every line item.

THE FOODSERVICE INDUSTRY

The foodservice industry is a large and diverse business. For example:

- Industry sales will reach $241.3 billion in 1990 and equal nearly 5 percent of the U.S. Gross National Product.
- There are some 657,000 foodservice operations in the United States.
- Over 42 cents of the consumer's food dollar goes to meals and snacks away from home, up from 25 percent in 1955.
- More than eight million people are employed in the industry, with employment expected to reach 11 million by the year 2000.
- The foodservice industry is still mostly small business—average unit sales were $429,000 at tableservice restaurants in 1987.
- Nearly half of all adults (45 percent) are foodservice patrons on a typical day.

A decade of real growth

The economic climate in 1990 remains favorable to the foodservice industry. The National Restaurant Association forecasts 1990 real sales (adjusted for inflation) to advance 1.8 percent, marking the industry's tenth consecutive year of real sales growth. Industry sales are expected to be up by $14.1 billion—roughly equivalent to annual sales at the nation's jewelry or shoe stores. The sheer size of this absolute dollar increase presents a host of opportunities for foodservice operators.

Sales growth for commercial restaurants (eating places, contract foodservice, hotel/motel restaurants, retail hosts) are forecast to reach $213.9 billion, up from $201.2 billion in 1989. Inflation-adjusted sales for this segment are expected to rise 1.9 percent compared with a slightly lower gain of 1.6 percent in 1989.

The institutional segment (business, educational, governmental or institutional organizations that operate their own foodservice) is forecast to post sales of $26.2 billion in 1990, a 0.9 percent advance in real terms. Military foodservice sales in 1990 are expected to climb to $1.1 billion, a 1.4 percent real gain.

Consumer attitudes and demographics

Changes in consumer demographics and attitudes will continue to affect the foodservice industry.

Casual dining. As the baby-boom generation matures, it is starting to fuel greater interest in casual dining at tableservice restaurants. Just as they helped spur dramatic growth in the fast food segment in the 1960s and 1970s, baby-boomers will also affect tableservice restaurants as well.

When the numerous first wave of post-World War II babies—now in their late thirties and early forties—were young working singles, they were eager to experiment and new restaurant concepts and ethnic discoveries abounded. Now it looks as though these experienced restaurant customers, who have a strong awareness of value for the dollar, are beginning to make their needs known.

Moderately priced, casual dining is based on relatively simple food preparations and a variety of menu items geared to all sizes of appetites. Generally, the decor and service create a relaxed, comfortable ambiance. The casual restaurant usually does not require jackets for men and accommodates children with ease.

According to Association research, casual dining is especially popular with consumers looking for a "nice meal" as opposed to cooking at home. The decision for this type of meal is made several hours or just before dinner. Because these consumers anticipate the pleasure of good food and service, they choose places rated high on all restaurant basics—consistent, high-quality food with plenty of variety, good-sized portions, friendly and speedy service with no lines or waiting and especially, value for the money.

Ethnic popularity. Clearly the taste for ethnic dishes is not yet sated. Association research reveals that Italian, Chinese and Mexican dishes are the most popular ethnic cuisines—more than three-quarters of Americans have eaten these foods in restaurants.

In addition, other ethnic cuisines have devoted followings as well as considerable appeal among consumers who have never tried them. Consumer attitudes regarding ethnic foods indicate opportunities for further expansion. For example, approximately half of all adults say they would try more ethnic dishes if they were available at restaurants and would like to see more ethnic dishes at family or moderately priced restaurants. Plenty of consumers want to experiment when they eat out; 45 percent say they like to try items they've never eaten before, and a similar proportion vote for hot and spicy ethnic dishes. In addition, takeout remains underdeveloped for many ethnic cuisines and could be an area of growth.

Foodservice Industry Sales
1989 and 1990 ($000)

	1989	1990
Total Foodservice Industry	$227,223,025	$241,280,105
Commercial Foodservice Group	201,176,911	213,928,079
Eating Places	147,039,640	156,361,953
Restaurants and Lunchrooms	73,235,148	77,189,846
Limited Menu (Fast Food) Restaurants	65,529,362	70,379,987
Institutional Foodservice Group	24,967,734	26,211,394
Military Foodservice Group	1,078,380	1,140,632

Foodservice industry sales include all meal and snack sales at commercial restaurants, institutional organizations, hotel/motel restaurants and food contractors. Commercial Foodservice Group sales include all meal and snack sales at commercial restaurants, food contractor outlets, hotel/motel restaurants and retail host restaurants.
Source: National Restaurant Association.

Nutrition and health. Consumer commitment to nutrition continues to grow. According to a 1989 National Restaurant Association study, the percentage of consumers who chose nutritious items when ordering in restaurants is rising while the percentage of those who are unconcerned about nutrition is declining. The Association study revealed that the adult population can be divided into three distinct groups concerning consumer attitudes toward health and nutrition issues.

First, there are the Unconcerned Patrons who tend to describe themselves as "meat and potato" eaters; they eat whatever they want, and their eating behavior coincides with their attitude. A second group are the Committed Patrons. They believe a good diet plays a role in preventing illness. When they eat out, their dining behavior is generally consistent with their commitment to good nutrition. The third group can be labeled Vacillating Patrons. These consumers are concerned about nutrition and health, but they are taste-and-occasion driven when it comes to eating out.

When results of the 1989 survey are compared with the results of a similar survey conducted by the Association in 1986, it is clear that the second group—the Committed Patrons—has grown from 35 percent of the U.S. adult population in 1986 to 39 percent in 1989.

Conversely, the first group—the Unconcerned Patrons—has shrunk from 38 percent of the U.S. adult population in 1986 to 32 percent in 1989. The third group—the Vacillating Patrons—increased slightly, advancing from 27 percent of the adult population in 1986 to 29 percent in 1989. Consequently, the study suggests that restaurants should continue to add existing menu alternatives that conform with dietary guidelines for good health.

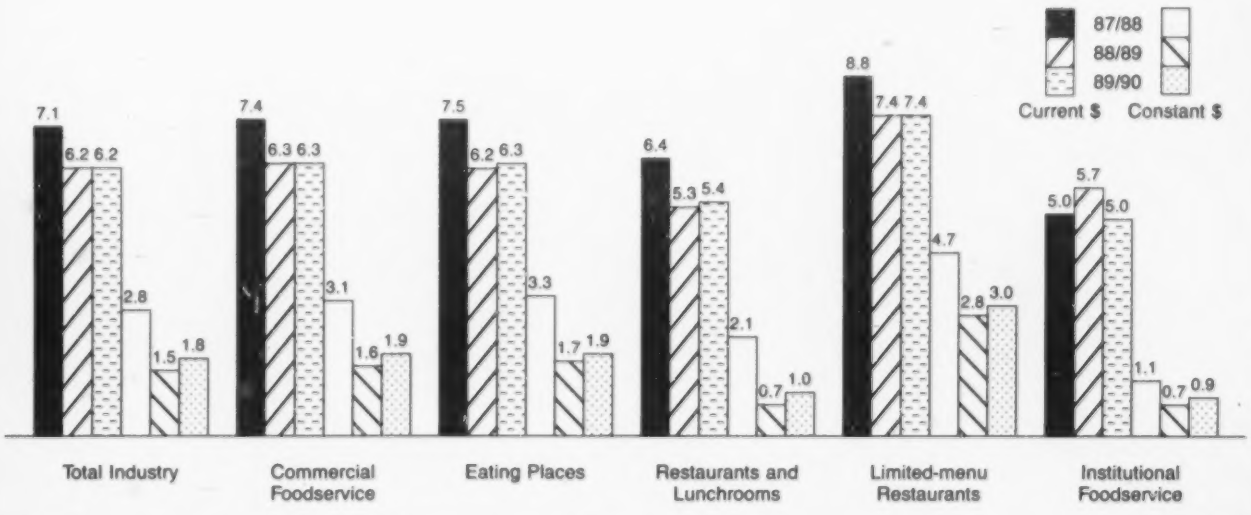
Takeout and delivery. Since 1984 purchases of meals and snacks for off-premises consumption via carryout, drive-thru and delivery have driven industry growth. Although this growth has slowed recently, off-premises traffic represented 46 percent of the industry total in 1989—up from 39 percent in 1984.

Association research helps explain how today's lifestyles and attitudes influence this off-premises phenomenon. Consumers purchasing dinner carryout from a restaurant or fast food place are most often tired and pressed for time. They want to eat without any hassle and are looking for the easiest thing available or may be driven by the desire for a certain type of food. A craving is the most common motivation behind dinner delivery, and pizza has an overwhelming share.

Although fast food is the dominant provider of off-premises meals, there is room for tableservice restaurants to expand their offerings. Association research indicates that nearly half of adults under age 50 report they would be likely to purchase ready-to-eat takeout meals if they were available from tableservice restaurants in their area.

Despite a recent slowdown in growth, the off-premises phenomenon clearly has become an American way of life that is even more popular among young adults 18 to 24 years old than it is among the baby-boom generation.

Foodservice Industry
Percent Change in Dollar Sales, 1988—1990



Foodservice industry sales include all meal and snack sales at commercial restaurants, institutional organizations, hotel/motel restaurants and food contractors. Commercial Foodservice Group sales include all meal and snack sales at commercial restaurants, food contractor outlets, hotel/motel restaurants and retail hotel restaurants.
Note: 1989 and 1990 figures are projected.
Source: National Restaurant Association.

Industry trends

Food and menu. After two decades of enjoying haute and nouvelle cuisine, restaurant patrons seem to be returning to simpler foods prepared without fuss. Foods with roots in the 1950s and 1960s are reemerging, embellished by cooks who learned from the experimental phase of the 1970s and 1980s.

A 1989 National Restaurant Association menu analysis reflects the trend toward casual dining experiences. Compared with five years earlier, the number of sandwiches on menus advanced, as did the availability of salads, pasta dishes and chicken breasts.

Cooking methods, popular in casual-dining and midscale restaurants—broiling/charbroiling, grilling and smoking—also gained menu presence. A wider variety of foods reflects the industry's response to the consumer's demand for more choices.

Operators look abroad. With some domestic markets at or near saturation levels, many foodservice operators are turning to the international marketplace. U.S. restaurant chains are rapidly expanding into foreign markets, seizing the opportunity to maintain their target rates of growth for their corporations through non-U.S. markets. By the same token, as with many other industries, there has been a greater influx of investments in U.S. foodservice from abroad.

Labor. The demand for foodservice workers will not abate in the 1990s. Eating and drinking place employment is expected to advance 24 percent between 1986 and 2000. These establishments are forecast to employ close to 6 percent of the nation's labor force at the turn of the century.

Many restaurant operators are addressing the labor shortage by hiring disabled individuals, older workers and immigrants. In the future, immigrants will represent a growing share of the population and labor force.

To attract more workers, employee benefits offered by foodservice employers in the 1990s will increase. Also, a greater emphasis will be placed on human resources development.

Outlook

The 1990 forecast for the foodservice industry is for continued but modest growth with ample opportunities for foodservice operators and their suppliers. Food away from home is no longer perceived as a luxury. Instead, it has become an increasingly important part of everyday life and nearly half of all adults purchase it on a typical day. Today's behavior patterns reflect a steady increase in the share of the total food dollar being allotted to food prepared away from home. This long-term behavioral change, fueled by the fundamental need for convenience, is the basis for continued industry growth.

National Restaurant Association
Research and Information
Service Department

Highlights from the restaurant industry dollar

- *Full-menu tableservice* establishments had the highest percentage of direct operating expenses, while net income before taxes was the lowest recorded among the four restaurant categories, 3.9 percent of total sales.
- *Limited-menu no tableservice* (fast food) establishments had net income before taxes of 9.8 percent of total sales.
- Almost all revenues at cafeterias came from the sale of food. The cost of food was 40.9 percent of the total sales dollar, the highest ratio among the four restaurant categories.
- *Full-menu tableservice* restaurants reported the highest payroll expenditures, 27.9 percent of total sales.
- At *limited-menu no tableservice* establishments, advertising and promotional expenditures were 5.3 percent of total sales, the highest of the four categories.

The Restaurant Industry Dollar**

	Full-Menu Tableservice	Limited-Menu Tableservice	Limited-Menu No Tableservice	Cafeteria
Where It Came From*				
Food Sales	79.9	87.9	97.1	99.9
Beverage Sales	18.2	11.2	2.5	0.0
Other Income	1.9	0.9	0.4	0.1
Where It Went*				
Cost of Food Sold	26.9	30.8	34.8	40.9
Cost of Beverage Sold	4.8	3.4	0.6	0.0
Payroll	27.9	24.6	22.4	26.4
Employee Benefits	5.3	4.0	3.3	1.7
Direct Operating Expenses	6.5	5.5	4.8	3.3
Music and Entertainment	0.5	0.3	0.1	0.1
Advertising and Promotion	2.3	3.6	5.3	0.7
Utilities	2.9	2.8	2.9	2.2
Administrative and General	4.8	4.8	3.6	0.6
Repairs and Maintenance	2.0	2.1	1.7	1.3
Rent	4.5	5.1	4.5	4.3
Property Taxes	0.5	0.6	0.4	0.6
Other Taxes	0.4	0.4	0.5	0.1
Property Insurance	1.2	1.0	0.7	0.6
Interest	1.4	1.9	0.8	0.4
Depreciation	2.9	3.1	3.5	2.7
Other Deductions	1.3	1.0	0.3	0.3
Net Income Before Income Taxes	3.9	5.0	9.8	13.8

*All figures are weighted averages.
**Based on 1989 data.

UNDERSTANDING MEDIANS & MEANS

The annual studies written by the Research Division of Laventhol & Horwath utilize medians for the majority of their reported results. This article will give an in-depth explanation on medians and quartiles, as well as briefly discussing means, along with practical uses of both.

A median is defined as the middle value of all amounts calculated for a specific line item. For example, if we received nine responses for number of full time employees—8,4,2,6,9,7,5,1,3; these numbers would be arranged sequentially—1,2,3,4,5,6,7,8,9 and the middle value "5" would be the median since 50 percent of the responses received are below the value and 50 percent are above.

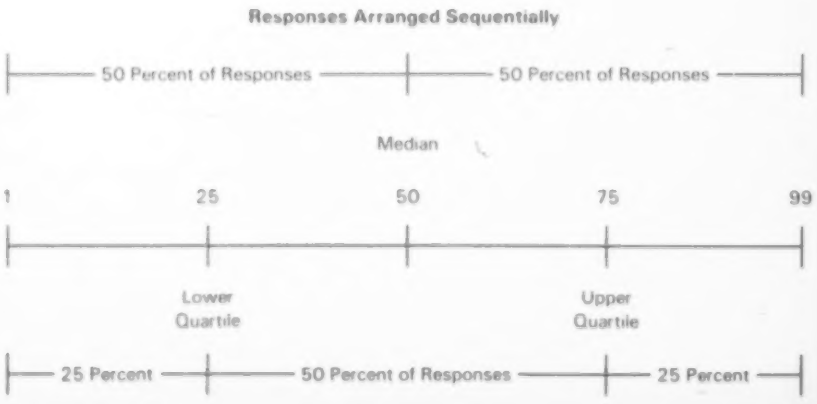
In conjunction with medians, lower and upper quartiles are used to give a further description to the sample results. Occasionally, we use means to report data, but we believe the median is the most appropriate method to report our results. This is because the median gives less biased results. Medians keep results from being skewed by one or two respondents. For example, if a few responding restaurants incurred large operating losses, these losses would be divided evenly among all restaurants in the sample (when using mean calculations); and bring down the average net profit of the entire group, which for the most part may have had respectable profits.

Quartiles divide the responses into four equal parts, with the median still being the middle value. The *lower quartile* is the value that separates the lowest 25 percent of the responses from the rest of the sample when arranged sequentially, while the *upper quartile* defines the boundaries of the upper 25 percent of the responses from the lower 75 percent. Stated another way, 50 percent of all responses fall between the lower and upper quartiles. For example, if we receive 99 responses for a specific item and the responses (conveniently) were numbered 1 through 99, the median (or middle value) would be 50, the lower quartile would be 25 (25 percent of the responses would be below 25), and the upper quartile would be 75 (25 percent of the responses would be above 75). Fifty percent (or half) of the responses would fall between the lower and upper quartiles. (See chart below.)

While reading this report, it should become evident that columns do not total when medians are involved. The reason behind this is EACH LINE ITEM IS ANALYZED SEPARATELY! In the accompanying table (page 11) when all amounts are arranged sequentially, the median net profit amount per seat for total sales is $5,197. This figure is based on the 354 restaurants* that gave us information for this specific line item. The median net profit amounts per seat for total food and beverage sales were $4,163 and $1,091 respectively. These two amounts were analyzed on a sample of 326 and 254 restaurants, respectively, that gave us separate food sales and beverage sales figures. Different sample sizes is one reason why figures do not add to the totals shown.

There is another major reason that columns do not total. When using medians, it is important to remember that the median food sales, the median beverage sales and the median total sales figures reported probably represent the results for three separate restaurants, even though the sample size of each may be equal. This also holds true for lower and upper quartile figures.

The terms MEAN, AVERAGE, and



UNDERSTANDING MEDIANS

Table I
Net Profit

	Amount Per Seat		
	Lower Quartile	Median	Upper Quartile
Sales			
Food	$2,787	$4,163	$6,246
Beverage	555	1,091	2,254
Total Sales	3,381	5,197	7,788
Cost of Sales			
Food	1,030	1,499	2,331
Beverage	139	306	587
Total Cost of Sales	1,154	1,877	2,637
Gross Profit	2,110	3,313	5,154
Other Income	13	41	113
Total Income	$2,213	$3,445	$5,362

Table II
Restaurant Seating

Restaurant	Number of Seats	Average Daily Seat Turnover	Number Seats Occupied Daily (Column 1 × Column 2)
1	60	3.80	228
2	80	4.20	336
3	100	3.70	370
4	120	2.90	348
5	140	2.00	280
6	160	1.70	272
7	180	1.90	342
8	500	1.20	600
9	600	1.00	600
Total	1,940	22.40	3,376
Median	140	2.00	342[1]
Average (rounded)	216	2.49	538

[1]The median number of seats occupied daily is 280 (the middle value of column 3). Notice that this is not equal to the product of the median number of seats multiplied by the median average daily seat turnover, which is 280. It is incorrect to use medians in calculations, such as addition or multiplication.

ARITHMETIC MEAN are all synonymous. A mean is calculated by summing the results and dividing by the number of responses. In Table II, the sum of the number of restaurant seats is 1,940. Divide this by the nine respondents and the mean (average) is 216 seats per restaurant. By comparison, the median number of seats is 140. It is obvious that the average is skewed by the two restaurants with 500 and 600 seats.

Table II shows a group of restaurants that responded to number of seats available. They also provided the number of guests served, so the average daily seat turnover was calculated. The average number of seats for this sample is approximately 216 (1,940 divided by 9) and the median number of seats is 140 (the middle value of all respondents when responses are arranged sequentially). The average seat turnover is 2.49 and the median is 2.00. With this information, the mean and median for the number of seats occupied daily can be calculated.

- The median number of seats occupied daily is 280 (the middle value of column 3).
- To compute the average number of seats occupied per day, multiply the average number of seats per restaurant of 216 by the average daily seat turnover of 2.49. This gives the average daily seat turnover of approximately 538. The mean number of seats is greatly influenced by the two large properties with 500 and 600 seats.

As shown, median and means both have their uses, with medians not being affected by one or two responses that vary significantly from the rest of the sample. This is the main reason the majority of our studies report the date as medians.

**The number used for sample size are representative and are not actual sample size.*

EXPLANATION OF TERMS*

Food sales

This category includes revenue derived from the sale of food in the restaurant. Food sales also include the sale of coffee, tea, milk and fruit juices, which usually are served as part of a meal. If there is no service of liquor, beer or wines, the soft drink sales also would be included in this category.

Beverage sales

This category includes revenue from the sale of wine, spirits, liqueurs, beer, ale and soft drinks. These sales do not include coffee, tea, milk or fruit juices, which normally are served with meals and therefore are considered food.

Prime cost

Prime cost is the total of the following: cost of food sold, cost of beverage sold and the associated payroll costs and employee benefit expenses.

Payroll

This category includes the regular salaries and wages, extra wages, overtime, vacation pay and any commission or bonus payments made to employees. The entire restaurant payroll generally is recorded under this category.

Employee benefits

This category includes Federal Retirement (Social Security) Tax (FICA), Federal and State Unemployment Taxes and State Health Insurance Tax. Other items considered benefits are Workmen's Compensation Insurance Premiums, Welfare Plan Payments, Pension Plan Payments, Accident and Health Insurance Premiums and Hospitalization, Blue Cross, Blue Shield and Group Insurance Premiums. Also listed under employee benefits are education expenses, Christmas parties, employee sports activities, credit union, awards and prizes, and transportation and housing.

Earnings ratio

The earnings ratio is calculated by dividing an operation's income or loss before income tax by its total sales.

Productivity index

The productivity index is calculated by dividing a restaurant's total sales by its total payroll.

Direct operating expenses

Expenses directly involved in providing service to the customer, such as uniforms, laundry, linen, china, and cleaning and paper supplies are considered operating expenses. Also included are utensils, kitchen fuel, menus and drink lists, flowers and decorations, contract cleaning, auto or truck expense, parking, and licenses and permits.

Advertising and promotion

This group of expenses includes selling and promotion expenses, such as direct mail and entertainment costs in promotion of business (including gratis meals to customers). Also, the cost of advertising through newspapers, magazines or trade journals; outdoor signs and radio and television are included. Public relations and publicity (including fees and commissions to advertising or promotional agencies) and franchising fees and royalties are found in this category.

Utilities

This section is comprised of the cost of all fuel except that charged to direct operating expenses in the account "kitchen fuel." Water, ice and refrigeration supplies and the removal of waste are also included. The cost of oils, boiler compound, fuses, grease and other supplies plus any small tools used in the operation or maintenance of the mechanical and electrical equipment should also be charged to this account.

Administrative and general

This group of expenses is commonly considered "overhead," and includes items that are necessary to the operation of the business rather than those connected directly with the service and comfort of the customer. This account should be charged with the cost of all printed matter not devoted to advertising and promotion, such as accounting forms, account books, restaurant checks, office supplies, cash register and other checking supplies, letterheads, bills and envelopes. All postage, except amounts applicable to advertising should be charged here. The cost of telephone equipment rental, local and long distance calls and telegrams should be charged to this account with the exception of calls chargeable to marketing. Other items charged to this account are management fees, data processing costs, dues and subscriptions and insurance costs (other than those included as employee benefits or fire and extended coverage on the premises and contents). Commission on credit card charges, collection fees, cash shortages, professional dues and protective services are also considered A & G expenses.

Repairs and maintenance

The following items are repairs and maintenance expenses: painting and decorating; plastering; upholstering; mending curtains; and maintenance contracts on elevators, signs and office machinery. Repairs to dining room furniture, refrigeration, air conditioning, buildings, floors, plumbing and heating are charged to this category as well. Repairs to dishwashing and sanitation equipment, kitchen equipment and office equipment are also included here.

Occupation costs

These expenses, together with interest and depreciation charges, are the costs of readying the premises for operations. These are sometimes called "fixed charges" since they usually are determined by the financial setup of the restaurant and not by the trend of its business. Rent, taxes and property insurance are occupation costs.

*The definitions and examples have been taken from *Uniform System of Accounts for Restaurants*.

INTRODUCTION TO ANALYSIS OF DATA

by Nina J. Hayes
Research Division, Laventhol & Horwath

The 1990 Restaurant Industry Operation Report is divided into four sections. Each section provides analysis on one of the following types of operations:

Section A: Full Menu Tableservice
Section B: Limited Menu Tableservice
Section C: Limited Menu No Tableservice
Section D: Cafeteria

Respondents were asked to select which of the above categories most closely represents their operation. The data in each section is presented in individual exhibits that characterize the operating statistics of various types of establishments. Each section provides financial and operational information, which is presented in the following breakdowns:

Type of Establishment
(Food Only/Food and Beverage)
Affiliation (Single Unit/Multi-Unit)
Profit Versus Loss
Menu Theme
Sales Volume
Meals Served (Breakfast/Lunch/Dinner)
Average Check Size
Restaurant Location

This year's edition includes operating data for metropolitan and non-metropolitan areas as well as employee turnover information and additional data on employee benefit costs.

More than 1,950 restaurants throughout the United States responded to our survey. After careful review for accuracy and completeness, 1,874 questionnaires were separated into the four previously mentioned categories. A sample copy of the questionnaire can be found at the end of this publication.

SECTION A—FULL-MENU TABLESERVICE

Exhibit A-1 presents characteristics for the 1,223 participating full-menu tableservice establishments in this year's study. The majority of the sample, 68.8 percent, are independent restaurants, and 52.9 percent of the restaurants reported that they are the sole occupant of their location.

The median average check size for full-menu restaurants was $10.04. This continues to be considerably higher than the other types of establishments analyzed in the report, reflecting the higher priced menus. The service of alcoholic beverages at many full-menu tableservice restaurants further increases the check size. Of all full-menu restaurants participating, 84.1 percent reported serving alcoholic beverages.

The median ratio of income to total sales (before income taxes) for all full-menu tableservice restaurants was 3.2 percent or $149 per seat. Restaurants with Steak/Seafood and American themes represented more than 75 percent of the full-menu tableservice sample. American menu theme establishments recorded the highest level of median total sales per seat at $5,022. Restaurants with a regional menu-theme followed with total sales of $4,974 per seat and had the highest median amount of total controllable expenses per seat—$3,850. Italian menu theme establishments posted the highest median ratio of pretax income to total sales—5.3 percent.

Restaurants with an average check per person of $15.00 or over recorded the highest level of median total sales per seat—$5,416. Restaurants with an average check under $5.00 recorded the highest median amount per seat of income before income taxes—$245.

Full-menu establishments serving food and beverage reported total occupation costs per square foot that were almost three dollars higher than at those operations offering food only. Median income before income taxes for food only operations was $297 per seat, compared with $136 at food and beverage operations.

Highlights
• The median average check was $10.04 and the average daily seat turnover was 1.3.
• Establishments experiencing a net profit reported median total sales of $6,428 per seat while those restaurants that experienced a net loss reported total sales of $3,792 per seat.
• The median total sales per full-time equivalent employee was $20,956.
• Median food sales were $4,066 per seat, while beverage sales accounted for $926 per seat.
• Median total sales per square foot were $185.
• Median restaurant profit was 3.2 percent of total sales.
• The median total cost of sales was $1,661 per seat.

Characteristics
• Almost 70 percent of full-menu tableservice restaurants are single units, i.e., independents.
• Almost half (45 percent) of the responding establishments have a sales volume under $500,000.
• 78 percent of full-menu tableservice respondents have a Steak/Seafood or American menu theme.

Exhibit A-1
Composition of Participating Full-Menu Tableservice Restaurants
Number of Respondents: 1,223

	Percentage of Respondents
Type of Establishment:	
Food Only	15.5%
Food and Beverage	84.1
Not Specified	0.4
Years in Business:	
Under 5 Years	20.4%
5 to 10 Years	18.7
Over 10 Years	59.2
Not Specified	1.7
Region:†	
Northeast	23.0%
North Central	21.1
South	23.4
West	32.4
Not Specified	0.1
Average Check:(2)	
Under $5.00	12.3%
$5.00 to $9.99	19.0
$10.00 to $14.99	15.5
$15.00 and Over	16.8
Not Specified	36.4
Affiliation:	
Single Unit— Independent	68.8%
Multi-Unit— Company Operated	21.3
Multi-Unit— Franchise Operated	4.8
Not Specified	5.1
Meals Served:	
Lunch Only	1.0%
Dinner Only	8.3
Breakfast and Dinner Only	35.8
Breakfast and Lunch Only	1.6
Lunch and Dinner Only	47.0
Breakfast Only	0.3
Open 24 Hours	4.7
Not Specified	1.3
Metropolitan Area:	
Inside	71.6%
Outside	26.0
Not Specified	2.4

	Percentage of Respondents
Profit Versus Loss:(1)	
Net Profit	68.2%
Net Loss	31.6
Breakeven	0.2
Lease Versus Own:	
Own Land and Building	12.3%
Lease Land and Building	19.0
Lease Land and Own Building	15.5
Own Land and Lease Building	16.8
Not Specified	36.4
Ownership:	
Sole Proprietorship	19.1%
Partnership	10.3
Public Corporation	4.7
Private Corporation	65.2
Not Specified	0.7
Menu Theme:	
Steak/Seafood	43.7%
American	34.1
Continental***	8.0
Italian	7.0
Sandwiches/Hamburgers****	2.3
Regional	3.9
Ethnic*****	1.0
Sales Volume:	
Under $500,000	44.6%
$500,000 to $999,999	20.0
$1,000,000 to $1,999,999	21.1
$2,000,000 and Over	14.3
Restaurant Location:	
Hotel	14.3%
Shopping Center or Mall	14.2
Office Building	4.7
Transportation Center	0.8
Club	4.4
Sole Occupant	52.9
Other	6.5
Not Specified	2.2

(1) For respondents specifying.
(2) Per person, all meals.
***Continental includes French.
****Sandwiches/hamburgers includes specialty sandwiches, salad bar, hamburgers, pizza, subs and deli.
*****Ethnic includes German, Mexican, Oriental, Irish and International.
†Regions
Northeast: CT, ME, MA, NH, NJ, NY, PA, RI, VT.
North Central: IL, IN, IA, KS, MI, MN, MO, NE, ND, OH, SD, WI.
South: AL, AR, DC, DE, FL, GA, KY, LA, MD, MS, OK, NC, SC, TN, TX, VA, WV.
West: AK, AZ, CA, CO, HI, ID, MT, NV, NM, OR, UT, WA, WY.

Exhibit A-2
Full-Menu Tableservice
Average Check

	Total		
	Lower Quartile	Median	Upper Quartile
All Restaurants	$ 5.95	$10.04	$15.39
Type of Establishment			
Food Only	$ 3.64	$ 4.27	$ 5.20
Food and Beverage	7.32	11.05	16.53
Restaurant Location			
Hotel	$ 7.32	$12.50	$18.37
Shopping Center or Mall	5.02	8.54	11.88
Office Building	8.22	13.79	20.99
Transportation Center	3.90	4.94	13.20
Club	9.58	13.08	16.62
Sole Occupant	5.32	9.15	14.33
Other	6.42	13.78	20.30
Meals Served			
Breakfast and Lunch Only	**	**	**
Lunch and Dinner Only	$ 7.82	$11.08	$15.61
Dinner Only	14.07	18.53	23.37
Breakfast and Dinner Only	4.51	6.97	12.45
Open 24 Hours	3.77	4.17	5.25
Menu Theme			
Steak/Seafood	$ 6.77	$10.89	$15.80
American	4.62	8.72	12.92
Continental***	9.14	14.99	24.40
Italian	7.21	8.41	13.92
Sandwiches/Hamburgers****	4.04	5.02	8.78
Regional	6.74	12.78	22.38
Ethnic*****	**	**	**
Sales Volume			
Under $500,000	$ 4.76	$ 7.78	$13.89
$500,000 to $999,999	4.88	8.07	13.19
$1,000,000 to $1,999,999	6.54	10.31	16.55
$2,000,000 and Over	9.69	12.80	19.24
Affiliation			
Single Unit—Independent	$ 6.11	$10.44	$15.72
Multi-Unit—Company Operated	6.54	10.46	15.30
Multi-Unit—Franchise Operated	4.14	4.79	8.08

**Insufficient response.
***Continental includes French.
****Sandwiches/hamburgers includes specialty sandwiches, salad bar, hamburgers, pizza, subs and deli.
*****Ethnic includes German, Mexican, Oriental, Irish and International.

Exhibit A-3
Full-Menu Tableservice
Average Daily Seat Turnover

	Total		
	Lower Quartile	Median	Upper Quartile
All Restaurants	0.6	1.3	2.6
Type of Establishment			
Food Only	1.6	3.0	4.8
Food and Beverage	0.6	1.2	2.1
Restaurant Location			
Hotel	0.4	0.6	1.2
Shopping Center or Mall	1.1	1.9	4.1
Office Building	0.5	1.1	2.2
Transportation Center	0.3	1.7	7.6
Club	0.2	0.5	0.9
Sole Occupant	0.8	1.5	2.8
Other	0.5	1.2	2.1
Meals Served			
Breakfast and Lunch Only	**	**	**
Lunch and Dinner Only	0.8	1.4	2.2
Dinner Only	0.5	0.7	1.0
Breakfast and Dinner Only	0.6	1.5	3.1
Open 24 Hours	2.8	4.5	6.2
Menu Theme			
Steak/Seafood	0.7	1.2	2.3
American	0.7	1.6	3.4
Continental***	0.5	0.8	1.7
Italian	0.6	1.3	2.1
Sandwiches/Hamburgers****	0.5	2.0	5.3
Regional	0.5	1.1	2.1
Ethnic*****	0.6	1.1	1.7
Average Check			
Under $5.00	2.0	3.6	5.8
$5.00 to $9.99	1.0	1.5	2.7
$10.00 to $14.99	2.6	3.1	3.6
$15.00 and Over	0.4	0.6	1.1
Sales Volume			
Under $500,000	0.5	1.0	2.1
$500,000 to $999,999	0.7	1.4	2.6
$1,000,000 to $1,999,999	0.7	1.5	3.5
$2,000,000 and Over	1.1	2.0	3.4
Affiliation			
Single Unit—Independent	0.6	1.1	2.1
Multi-Unit—Company Operated	0.8	1.9	3.5
Multi-Unit—Franchise Operated	1.4	3.2	5.1

**Insufficient data.
***Continental includes French.
****Sandwiches/hamburgers includes specialty sandwiches, salad bar, hamburgers, pizza, subs and deli.
*****Ethnic includes German, Mexican, Oriental, Irish and International.

Exhibit A-4
Full-Menu Tableservice
Net Income Differential

	Amount Per Seat					
	Net Profit			Net Loss		
	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile
Sales						
Food	$3,177	$5,384	$8,395	$1,737	$3,098	$5,158
Beverage	503	1,023	2,031	363	710	1,661
Total Sales	3,777	6,428	9,715	2,153	3,792	6,099
Cost of Sales						
Food	1,030	1,863	2,778	610	1,140	1,804
Beverage	151	283	552	120	213	405
Total Cost of Sales	1,197	2,109	3,248	773	1,370	2,176
Gross Profit	2,544	4,278	6,412	1,287	2,393	3,938
Other Income	14	29	96	15	46	122
Total Income	2,654	4,323	6,480	1,357	2,501	4,039
Controllable Expenses						
Payroll	1,039	1,767	2,734	733	1,320	1,936
Employee Benefits	138	323	531	102	197	355
Direct Operating Expenses	169	332	578	133	273	485
Music and Entertainment	5	12	50	6	24	86
Advertising and Promotion	52	109	211	39	103	167
Utilities	126	194	282	103	144	225
Administrative and General	82	194	468	67	145	369
Repairs and Maintenance	57	100	166	44	81	149
Total Controllable Expenses	1,881	3,167	4,767	1,354	2,270	3,624
Income Before Occupation Costs	636	1,057	1,822	21	270	598
Occupation Costs						
Rent	164	315	549	132	297	435
Property Taxes	13	27	51	14	30	49
Other Taxes	6	19	64	7	20	47
Property Insurance	39	61	112	31	52	91
Total Occupation Costs	183	370	650	135	284	543
Income Before Interest and Depreciation	334	661	1,198	(202)	9	156
Interest	25	75	182	17	73	202
Depreciation	71	137	263	60	158	281
Restaurant Profit	$ 161	$ 418	$ 898	$ (435)	$ (159)	$ (51)
Other Deductions	20	76	300	10	92	264
Income Before Income Taxes	$ 138	$ 377	$ 805	$ (481)	$ (172)	$ (70)
Other Data						
Average Receipt Per Cover	$ 5.03	$ 8.54	$ 14.34	$ 6.00	$ 9.84	$ 13.54
Average Daily Seat Turnover	1.0	2.0	3.7	0.6	1.1	1.8
Productivity Index	2.80	3.11	3.60	2.36	2.67	3.20

*All ratios are based as a percentage of total sales except food and beverage costs, which are based on their respective sales.

Ratio to Total Sales*					
Net Profit			Net Loss		
Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile
75.6%	83.5%	98.3%	72.9%	79.0%	91.8%
12.3	19.9	25.9	16.1	23.0	28.2
100.0	100.0	100.0	100.0	100.0	100.0
30.8	34.0	38.9	33.2	37.0	41.7
24.2	28.3	34.1	24.5	28.7	33.1
30.6	33.2	36.7	31.9	35.9	39.6
63.3	66.8	69.5	60.4	64.1	68.1
0.2	0.6	1.4	0.4	1.0	2.6
64.3	67.5	70.6	61.5	65.8	70.0
23.9	27.2	30.3	26.6	31.4	36.7
3.6	5.1	6.5	4.0	5.9	7.4
3.8	5.3	7.2	4.3	6.4	10.6
0.1	0.3	0.8	0.1	0.8	2.3
0.9	1.7	2.8	1.4	2.5	4.4
2.3	3.0	3.9	2.7	3.8	5.2
1.7	3.5	5.8	2.3	4.5	8.0
1.1	1.6	2.3	1.3	2.0	3.0
44.5	49.3	53.6	51.9	58.3	65.9
13.1	17.7	23.4	0.9	7.8	12.6
3.0	5.0	6.4	4.2	6.2	9.2
0.2	0.4	0.8	0.3	0.8	1.7
0.1	0.3	1.0	0.2	0.5	1.3
0.7	1.1	1.9	0.8	1.5	2.4
4.1	6.4	8.4	5.3	8.3	11.6
6.4	10.7	16.0	(6.7)	0.4	3.2
0.5	1.1	2.4	0.5	2.0	5.5
1.3	2.3	3.6	2.0	3.6	6.5
3.4%	6.9%	11.9%	(12.8)%	(4.2)%	(1.3)%
0.5	1.4	4.7	0.7	1.9	5.8
2.7%	6.5%	10.8%	(14.4)%	(4.9)%	(1.7)%

Exhibit A-5
Full-Menu Tableservice
Cost Per Dollar of Sales*

	Total Cost of Sales	Total Payroll	Prime Cost
All Restaurants	34.0¢	33.7¢	67.8¢
Type of Establishment			
Food Only	33.2¢	34.4¢	67.7¢
Food and Beverage	34.2	33.4	67.8
Restaurant Location			
Hotel	34.1¢	36.0¢	69.5¢
Shopping Center or Mall	32.1	34.1	66.3
Office Building	33.0	33.8	67.9
Transportation Center	34.0	32.2	65.2
Club	37.5	56.5	93.9
Sole Occupant	34.5	32.6	66.8
Other	34.6	35.1	68.7
Meals Served			
Breakfast and Lunch Only	**	**	**
Lunch and Dinner Only	34.0¢	32.3¢	66.3¢
Dinner Only	37.2	29.6	68.6
Breakfast and Dinner Only	33.8	36.3	71.1
Open 24 Hours	32.3	32.4	65.4
Menu Theme			
Steak/Seafood	34.8¢	32.4¢	68.1¢
American	34.0	34.2	67.9
Continental***	32.8	34.6	66.6
Italian	33.1	33.1	65.6
Sandwiches/Hamburgers****	**	**	**
Regional	33.9	34.2	67.8
Ethnic*****	**	**	**
Average Check			
Under $5.00	32.6¢	35.2¢	67.2¢
$5.00 to $9.99	33.1	33.5	66.3
$10.00 to $14.99	34.9	32.3	67.9
$15.00 and Over	34.6	32.5	67.7
Ownership			
Sole Proprietorship	35.7¢	31.9¢	68.0¢
Partnership	33.7	32.4	65.6
Public Corporation	29.7	32.0	62.4
Private Corporation	34.1	34.2	68.6
Profit Versus Loss			
Net Profit	33.1¢	32.4¢	65.6¢
Net Loss	35.5	37.7	72.5

*All amounts are medians.
**Insufficient data.
***Continental includes French.
****Sandwiches/hamburgers includes specialty sandwiches, salad bar, hamburgers, pizza, subs and deli.
*****Ethnic includes German, Mexican, Oriental, Irish and International.

Exhibit A-6
Full-Menu Tableservice
Number of Employees*

	Number of Employees Per Restaurant		
	Full-Time	Part-Time (20-35 Hours)	Part-Part-Time (Under 20 Hours)
All Restaurants	14	12	8
Type of Establishment			
Food Only	12	8	6
Food and Beverage	15	14	9
Profit Versus Loss			
Net Profit	16	15	10
Net Loss	12	12	9
Restaurant Location			
Hotel	16	11	7
Shopping Center or Mall	11	13	10
Office Building	11	10	5
Transportation Center	**	**	**
Club	18	16	8
Sole Occupant	15	14	10
Other	13	9	5
Menu Theme			
Steak/Seafood	15	11	8
American	13	14	9
Continental***	16	10	7
Italian	13	15	10
Sandwiches/Hamburgers****	5	16	10
Regional	16	13	9
Ethnic*****	16	**	**
Average Check			
Under $5.00	12	11	9
$5.00 to $9.99	13	15	10
$10.00 to $14.99	18	15	10
$15.00 and Over	20	15	10
Sales Volume			
Under $500,000	9	8	6
$500,000 to $999,999	12	10	7
$1,000,000 to $1,999,999	22	20	11
$2,000,000 and Over	47	30	18
Affiliation			
Single Unit—Independent	12	10	7
Multi-Unit—Company Operated	23	19	11
Multi-Unit—Franchise Operated	24	20	10

*All amounts are medians.
**Insufficient data.
***Continental includes French.
****Sandwiches/hamburgers includes specialty sandwiches, salad bar, hamburgers, pizza, subs and deli.
*****Ethnic includes German, Mexican, Oriental, Irish and International.

Exhibit A-7
Full-Menu Tableservice
Annual Employee Turnover*

	All Employees	Salaried Employees	Hourly Employees
All Restaurants	109%	50%	119%
Type of Establishment			
Food Only	129	67	133
Food and Beverage	105	50	115
Profit Versus Loss			
Net Profit	118	50	128
Net Loss	131	67	139
Restaurant Location			
Hotel	95	60	101
Shopping Center or Mall	122	67	134
Office Building	141	37	113
Transportation Center	**	**	**
Club	107	75	115
Sole Occupant	109	50	122
Other	85	40	90
Menu Theme			
Steak/Seafood	108	50	115
American	110	60	117
Continental***	111	50	124
Italian	99	40	112
Sandwiches/Hamburgers****	117	50	131
Regional	121	33	125
Ethnic*****	87	88	92
Average Check			
Under $5.00	132	67	136
$5.00 to $9.99	118	50	125
$10.00 to $14.99	111	122	47
$15.00 and Over	98	112	50
Sales Volume			
Under $500,000	94	50	100
$500,000 to $999,999	130	67	134
$1,000,000 to $1,999,999	121	50	133
$2,000,000 and Over	99	36	104
Affiliation			
Single Unit—Independent	104	50	113
Multi-Unit—Company Operated	107	50	118
Multi-Unit—Franchise Operated	134	67	150

*All amounts are medians. Derived from the number of W-2s and the number of employees.
**Insufficient data.
***Continental includes French.
****Sandwiches/hamburgers includes specialty sandwiches, salad bar, hamburgers, pizza, subs and deli.
*****Ethnic includes German, Mexican, Oriental, Irish and International.

Exhibit A-8
Full-Menu Tableservice
Employee Information*

	Full-Time Equivalent Employees(1)			Amount Per Full-Time Equivalent Employee	
	Total	Per 100 Restaurant Seats	Per 100 Average Daily Covers	Total Sales	Total Payroll
All Restaurants	42.7	21.6	16.8	$20,956	$7,114
Type of Establishment					
Food Only	33.5	29.3	9.1	$17,480	$6,299
Food and Beverage	44.5	20.6	18.5	21,673	7,346
Profit Versus Loss					
Net Profit	52.0	27.1	13.8	$21,790	$6,969
Net Loss	38.7	17.7	17.9	20,541	7,688
Restaurant Location					
Hotel	46.7	13.4	21.5	$19,934	$7,592
Shopping Center or Mall	39.5	28.8	15.8	21,165	6,814
Office Building	35.0	24.4	22.5	23,067	7,549
Transportation Center	33.7	29.7	7.3	21,418	**
Club	47.5	13.4	31.6	18,371	9,069
Sole Occupant	44.0	23.3	16.2	21,197	7,004
Other	31.2	18.0	19.8	19,785	7,003
Menu Theme					
Steak/Seafood	44.0	21.4	17.5	$21,548	$7,102
American	41.0	22.5	15.0	20,777	7,029
Continental***	42.7	18.1	30.7	20,732	7,357
Italian	40.5	20.7	16.8	21,092	7,137
Sandwiches/Hamburgers****	40.5	25.0	14.4	19,601	7,266
Regional	61.7	21.0	23.1	18,719	7,153
Ethnic*****	51.5	18.5	19.5	**	**
Average Check					
Under $5.00	40.8	26.9	7.3	$19,213	$6,662
$5.00 to $9.99	40.0	20.0	13.1	20,240	7,040
$10.00 to $14.99	52.1	20.8	19.4	21,851	7,048
$15.00 and Over	49.6	20.7	31.7	25,052	7,962
Sales Volume					
Under $500,000	25.0	18.4	17.5	$17,586	$5,809
$500,000 to $999,999	34.0	19.3	13.4	20,676	6,923
$1,000,000 to $1,999,999	62.1	25.6	17.7	22,017	7,401
$2,000,000 and Over	116.0	37.3	18.6	25,105	8,234
Affiliation					
Single Unit—Independent	36.5	19.6	17.7	$25,645	$9,072
Multi-Unit—Company Operated	67.6	26.2	16.7	23,593	7,714
Multi-Unit—Franchise Operated	68.8	35.4	11.8	19,929	5,968

*All amounts are medians.
**Insufficient data.
***Continental includes French.
****Sandwiches/hamburgers includes specialty sandwiches, salad bar, hamburgers, pizzas, subs and deli.
*****Ethnic includes German, Mexican, Oriental, Irish and International.
(1) Based on 35 hours per week.

Exhibit A-9
Full-Menu Tableservice Cost of Benefits as a Percentage of Payroll*

All Restaurants	18.9%
Type of Establishment	
Food Only	18.3
Food and Beverage	18.5
Profit Versus Loss	
Net Profit	18.7
Net Loss	18.6
Restaurant Location	
Hotel	18.9
Shopping Center or Mall	17.8
Office Building	18.8
Transportation Center	17.9
Club	20.1
Sole Occupant	18.6
Other	16.5
Menu Theme	
Steak/Seafood	17.4
American	19.1
Continental***	19.0
Italian	21.2
Sandwiches/Hamburgers****	19.3
Regional	18.7
Ethnic*****	**
Average Check	
Under $5.00	18.7
$5.00 to $9.99	16.8
$10.00 to $14.99	19.9
$15.00 and Over	19.1
Sales Volume	
Under $500,000	14.4
$500,000 to $999,999	17.5
$1,000,000 to $1,999,999	18.4
$2,000,000 and Over	22.2
Affiliation	
Single Unit—Independent	16.8
Multi-Unit—Company Operated	22.7
Multi-Unit—Franchise Operated	20.1

*For respondents providing total annual cost of benefits for employees and total annual payroll for employees.
**Insufficient data.
***Continental includes French.
****Sandwiches/hamburgers includes specialty sandwiches, salad bar, hamburgers, pizzas, subs and deli.
*****Ethnic includes German, Mexican, Oriental, Irish and International.

Exhibit A-10

Full-Menu Tableservice

Statement of Income and Expenses—All Restaurants

	All Restaurants					
	Amount Per Seat			Ratio to Total Sales*		
	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile
Sales						
Food	$2,178	$4,066	$6,505	73.5%	80.2%	92.3%
Beverage	478	926	1,869	15.6	22.2	27.9
Total Sales	2,737	4,827	8,179	100.0	100.0	100.0
Cost of Sales						
Food	822	1,403	2,355	32.1	36.2	40.3
Beverage	136	250	526	24.0	27.8	33.2
Total Cost of Sales	1,005	1,661	2,806	31.2	34.5	38.5
Gross Profit	1,721	3,160	5,447	61.5	65.5	68.8
Other Income	13	34	113	0.2	0.7	2.3
Total Income	1,806	3,259	5,564	62.5	66.6	70.0
Controllable Expenses						
Payroll	940	1,544	2,464	24.9	28.2	32.4
Employee Benefits	126	273	486	3.7	5.2	6.8
Direct Operating Expenses	155	297	511	3.8	5.4	7.5
Music and Entertainment	5	16	60	0.1	0.3	1.3
Advertising and Promotion	44	104	187	1.0	1.9	3.2
Utilities	117	174	250	2.4	3.2	4.2
Administrative and General	81	185	455	2.1	3.9	6.6
Repairs and Maintenance	52	95	164	1.2	1.8	2.5
Total Controllable Expenses	1,701	2,810	4,495	46.6	51.5	57.3
Income Before Occupation Costs	348	767	1,490	9.2	14.8	20.3
Occupation Costs						
Rent	150	304	506	3.3	5.3	7.1
Property Taxes	14	29	54	0.3	0.6	1.0
Other Taxes	7	21	58	0.2	0.4	1.1
Property Insurance	39	62	112	0.8	1.3	2.1
Total Occupation Costs	176	358	630	4.5	7.0	9.3
Income Before Interest and Depreciation	89	364	894	2.1	7.2	12.6
Interest	23	73	186	0.5	1.3	2.9
Depreciation	70	138	268	1.5	2.6	4.5
Restaurant Profit	$ (53)	$ 177	$ 613	(1.2)%	3.4%	9.0%
Other Deductions	19	78	278	0.6	1.5	5.0
Income Before Income Taxes	$ (56)	$ 149	$ 558	(1.5)%	3.2%	8.8%

*All ratios are based as a percentage of total sales except food and beverage costs, which are based on their respective sales.

Exhibit A-11

Full-Menu Tableservice

Statement of Income and Expenses—Amount Per Square Foot*

	All Restaurants			Type of Establishment		Menu Theme						
	Lower Quartile	Median	Upper Quartile	Food Only	Food and Beverage	Steak/ Seafood	American	Continental ***	Italian	Sandwiches/ Hamburgers ****	Regional	Ethnic *****
Sales												
Food	$ 89	$149	$233	$177	$141	$138	$171	$141	$128	**	$160	**
Beverage	18	38	70	N/A	38	38	39	40	28	**	47	**
Total Sales	$113	$185	$294	$185	$185	$180	$198	$185	$157	$155	$218	**
Gross Profit	$ 70	$122	$191	$120	$122	$116	$129	$124	$102	$102	$130	**
Occupation Costs												
Rent	$ 5.40	$ 10.37	$ 17.00	$ 9.75	$ 10.46	$ 9.81	$ 11.44	$ 11.11	$ 7.18	**	$ 11.17	**
Property Taxes	0.51	1.02	1.90	0.96	1.02	1.02	1.01	0.85	1.02	**	1.28	**
Other Taxes	0.27	0.69	2.01	0.45	0.73	0.64	0.83	0.45	0.92	**	1.00	**
Property Insurance	1.40	2.17	3.87	2.00	2.22	2.25	2.15	2.40	2.17	1.65	2.68	**
Total Occupation Costs	$ 6.62	$ 12.86	$ 21.20	$ 10.63	$ 13.35	$ 11.98	$ 13.51	$ 13.30	$ 9.43	$ 11.86	$ 13.97	**

All amounts are medians unless otherwise stated.
** Insufficient data.
*** Continental includes French.
**** Sandwiches/hamburgers includes specialty sandwiches, salad bar, hamburgers, pizza, subs and deli.
***** Ethnic includes German, Mexican, Oriental, Irish and International.
Note: Not applicable.

Average Check				Restaurant Location							Sales Volume ($000)			
Under $5.00	$5.00 to $9.99	$10.00 to $14.99	$15.00 and Over	Hotel	Shopping Center or Mall	Office Building	Transportation Center	Club	Sole Occupant	Other	Under $500	$500 to $999	$1,000 to $1,999	$2,000 and Over
$166	$132	$139	$150	$123	$189	$163	**	$71	$154	$123	$78	$128	$175	$246
9	27	43	51	38	51	52	**	27	37	27	16	31	45	70
$166	$172	$189	$203	$164	$224	$209	$251	$82	$187	$178	$97	$166	$227	$319
$113	$114	$124	$135	$108	$149	$136	$163	$55	$123	$117	$58	$107	$152	$211
$ 10.14	$ 9.16	$ 10.33	$ 12.95	$ 7.18	$ 12.03	$ 15.29	$ 24.72	**	$ 9.95	**	$ 5.26	$ 10.04	$ 12.05	$ 16.20
1.05	1.01	0.93	0.99	1.29	0.96	0.83	**	0.96	1.02	0.98	0.62	0.97	1.06	1.46
0.86	0.66	0.68	0.46	0.83	1.00	0.89	**	0.32	0.61	0.78	0.84	0.62	0.68	0.75
1.82	2.00	2.50	2.91	2.43	2.15	2.14	**	1.95	2.20	2.17	1.57	2.17	2.23	3.12
$ 12.23	$ 11.46	$ 13.65	$ 15.96	$ 7.46	$ 17.07	$ 16.39	$ 24.72	$ 4.05	$ 12.16	$ 10.96	$ 6.70	$ 11.87	$ 15.74	$ 20.93

Exhibit A-12
Full-Menu Tableservice
Statement of Income and Expenses—Amount Per Seat

	Type of Establishment					
	Food Only			Food and Beverage		
	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile
Sales						
Food	$2,902	$5,205	$7,298	$2,095	$3,709	$6,314
Beverage	N/A	N/A	N/A	477	926	1,873
Total Sales	2,874	5,198	7,347	2,727	4,728	8,371
Cost of Sales						
Food	1,094	1,648	2,514	792	1,341	2,334
Beverage	N/A	N/A	N/A	136	250	526
Total Cost of Sales	1,094	1,659	2,555	981	1,661	2,891
Gross Profit	1,782	3,518	5,048	1,718	3,063	5,600
Other Income	7	25	88	14	36	114
Total Income	1,840	3,530	5,049	1,800	3,163	5,692
Controllable Expenses						
Payroll	1,126	1,747	2,375	894	1,471	2,522
Employee Benefits	158	295	483	120	265	491
Direct Operating Expenses	117	253	422	158	314	518
Music and Entertainment	3	7	39	6	17	60
Advertising and Promotion	21	75	169	48	108	189
Utilities	142	235	288	114	166	236
Administrative and General	54	135	279	84	193	501
Repairs and Maintenance	51	96	144	52	95	164
Total Controllable Expenses	1,802	3,012	3,898	1,692	2,774	4,660
Income Before Occupation Costs	483	912	1,488	324	745	1,495
Occupation Costs						
Rent	137	330	544	152	298	497
Property Taxes	12	32	62	14	28	52
Other Taxes	3	14	60	7	21	58
Property Insurance	34	57	95	40	64	120
Total Occupation Costs	145	356	645	183	362	627
Income Before Interest and Depreciation	157	450	1,028	80	340	866
Interest	24	76	188	23	71	186
Depreciation	72	137	267	70	139	269
Restaurant Profit	$ (13)	$ 348	$ 829	$ (60)	$ 154	$ 559
Other Deductions	3	65	312	21	84	300
Income Before Income Taxes	$ 23	$ 297	$ 729	$ (77)	$ 136	$ 522

N/A—Not applicable.

Exhibit A-13

Full-Menu Tableservice

Statement of Income and Expenses—Ratio to Total Sales*

	Type of Establishment					
	Food Only			Food and Beverage		
	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile
Sales						
Food	100.0%	100.0%	100.0%	72.2%	77.9%	84.8%
Beverage	N/A	N/A	N/A	15.6	22.2	27.9
Total Sales	100.0	100.0	100.0	100.0	100.0	100.0
Cost of Sales						
Food	31.2	33.7	39.3	32.4	36.5	40.5
Beverage	N/A	N/A	N/A	24.0	27.8	33.2
Total Cost of Sales	31.2	33.8	39.8	31.2	34.6	38.5
Gross Profit	60.2	66.2	68.8	61.5	65.4	68.8
Other Income	0.1	0.4	1.2	0.3	0.8	2.3
Total Income	61.3	66.7	69.6	62.6	66.6	70.1
Controllable Expenses						
Payroll	26.4	28.8	33.9	24.6	28.0	32.2
Employee Benefits	3.9	5.3	7.0	3.7	5.2	6.8
Direct Operating Expenses	3.0	4.1	6.0	4.0	5.7	7.8
Music and Entertainment	0.1	0.1	0.5	0.1	0.4	1.3
Advertising and Promotion	0.4	1.5	2.8	1.0	1.9	3.3
Utilities	3.2	3.9	4.7	2.3	3.0	4.1
Administrative and General	1.6	2.7	5.5	2.2	4.1	7.0
Repairs and Maintenance	1.1	1.6	2.1	1.2	1.9	2.6
Total Controllable Expenses	44.5	50.3	55.5	46.9	51.8	57.6
Income Before Occupation Costs	11.1	15.8	22.2	8.8	14.6	19.6
Occupation Costs						
Rent	3.3	5.7	8.0	3.3	5.2	7.0
Property Taxes	0.3	0.6	0.9	0.3	0.6	1.1
Other Taxes	0.1	0.3	3.1	0.2	0.4	1.1
Property Insurance	0.8	1.2	1.8	0.8	1.3	2.2
Total Occupation Costs	3.5	7.1	10.0	4.6	7.0	9.2
Income Before Interest and Depreciation	3.5	9.6	15.4	1.8	6.7	12.1
Interest	0.5	1.7	3.2	0.5	1.3	2.9
Depreciation	1.4	2.2	3.5	1.6	2.7	4.6
Restaurant Profit	(0.2)%	6.7%	11.9%	(1.5)%	3.1%	8.3%
Other Deductions	0.3	1.0	4.6	0.6	1.8	5.0
Income Before Income Taxes	0.1%	6.3%	10.9%	(2.0)%	2.6%	8.3%

N/A—Not applicable.
*All ratios are based as a percentage of total sales except food and beverage costs, which are based on their respective sales.

Exhibit A-14

Full-Menu Tableservice

Statement of Income and Expenses—Amount Per Seat

	Affiliation								
	Single Unit Independent			Multi-Unit Company Owned			Multi-Unit Franchise Operated		
	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile
Sales									
Food	$1,971	$3,223	$5,790	$3,065	$5,117	$8,712	$4,354	$6,115	$8,099
Beverage	478	911	1,831	465	1,002	2,376	308	977	1,837
Total Sales	2,482	4,167	7,053	3,853	6,176	10,833	4,594	6,495	8,336
Cost of Sales									
Food	777	1,261	2,108	978	1,643	2,989	1,348	1,826	2,490
Beverage	140	253	504	114	254	624	70	236	502
Total Cost of Sales	941	1,535	2,523	1,159	1,933	3,461	1,422	1,827	2,701
Gross Profit	1,517	2,625	4,579	2,692	4,104	7,027	3,063	4,718	5,601
Other Income	15	47	123	10	22	79	3	13	48
Total Income	1,608	2,743	4,782	2,697	4,306	7,300	3,097	4,718	5,606
Controllable Expenses									
Payroll	805	1,384	2,194	1,308	2,080	3,389	1,366	1,843	2,396
Employee Benefits	105	196	396	260	453	824	204	445	534
Direct Operating Expenses	132	247	444	236	411	781	220	359	614
Music and Entertainment	5	17	66	5	12	60	3	6	45
Advertising and Promotion	32	83	168	103	140	189	31	140	308
Utilities	104	146	216	158	235	334	205	262	329
Administrative and General	65	155	349	112	372	766	109	156	348
Repairs and Maintenance	46	83	137	85	140	214	74	123	205
Total Controllable Expenses	1,413	2,419	3,735	2,436	4,057	6,295	2,640	3,459	4,306
Income Before Occupation Costs	272	607	1,196	740	1,224	2,205	554	1,035	1,622
Occupation Costs									
Rent	126	250	428	230	400	664	256	412	531
Property Taxes	12	25	49	20	42	62	14	45	67
Other Taxes	7	18	48	14	43	79	1	6	21
Property Insurance	36	60	110	51	73	149	34	46	79
Total Occupation Costs	146	306	555	249	516	792	282	445	631
Income Before Interest and Depreciation	46	250	679	328	779	1,500	27	723	1,094
Interest	18	49	157	96	180	264	35	110	261
Depreciation	60	118	228	111	213	504	120	227	322
Restaurant Profit	$ (77)	$ 90	$ 405	$ 86	$ 490	$1,016	$ (88)	$ 518	$ 757
Other Deductions	15	74	237	54	100	532	1	82	412
Income Before Income Taxes	$ (86)	$ 80	$ 405	$ 49	$ 441	$ 890	$ (106)	$ 377	$ 830

Exhibit A-15
Full-Menu Tableservice
Statement of Income and Expenses—Ratio to Total Sales*

	Affiliation								
	Single Unit Independent			Multi-Unit Company Owned			Multi-Unit Franchise Operated		
	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile
Sales									
Food	72.2%	78.7%	90.9%	76.2%	81.4%	89.0%	79.5%	100.0%	100.0%
Beverage	17.1	23.3	28.9	13.5	19.1	24.3	12.4	20.3	25.0
Total Sales	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Cost of Sales									
Food	33.6	37.7	42.4	30.6	33.6	37.0	27.9	31.4	35.5
Beverage	24.9	28.7	34.9	23.1	25.5	31.0	20.5	23.4	27.9
Total Cost of Sales	32.3	36.0	40.0	30.1	32.3	34.9	27.5	30.9	33.7
Gross Profit	60.0	64.0	67.7	65.1	67.7	69.9	66.4	69.1	72.5
Other Income	0.3	0.8	2.6	0.1	0.4	1.5	0.1	0.2	0.8
Total Income	61.2	65.5	69.3	65.4	68.4	71.4	66.9	69.4	72.5
Controllable Expenses									
Payroll	25.1	28.9	33.4	23.8	26.8	30.3	25.1	28.1	30.0
Employee Benefits	3.3	4.9	6.4	4.8	5.9	7.4	4.2	5.9	8.2
Direct Operating Expenses	3.7	5.4	7.6	4.0	5.4	7.0	3.7	5.7	9.3
Music and Entertainment	0.1	0.4	1.3	0.1	0.2	0.7	0.1	0.1	1.5
Advertising and Promotion	0.9	1.9	3.2	1.1	1.8	2.9	0.5	3.1	4.8
Utilities	2.4	3.3	4.2	2.2	2.9	3.9	3.1	3.8	4.6
Administrative and General	1.9	3.7	6.0	2.4	5.8	8.0	1.3	2.6	5.7
Repairs and Maintenance	1.2	1.7	2.6	1.3	2.0	2.6	1.5	1.7	2.8
Total Controllable Expenses	46.4	51.7	57.7	46.6	51.0	55.8	48.7	52.5	61.7
Income Before Occupation Costs	8.1	13.4	19.3	11.3	16.5	22.9	9.3	16.6	22.7
Occupation Costs									
Rent	3.1	5.2	7.3	3.6	5.1	6.3	4.5	5.1	7.6
Property Taxes	0.3	0.6	1.1	0.3	0.6	1.0	0.3	0.7	1.0
Other Taxes	0.2	0.4	1.4	0.2	0.5	1.4	0.0	0.1	0.3
Property Insurance	0.8	1.4	2.3	0.7	1.2	1.9	0.5	0.7	1.4
Total Occupation Costs	4.1	6.9	9.6	5.0	7.1	8.5	4.6	6.5	9.3
Income Before Interest and Depreciation	1.5	5.8	11.8	5.1	9.7	15.2	0.6	10.9	15.8
Interest	0.4	1.3	3.2	1.0	1.4	2.4	0.5	1.2	3.4
Depreciation	1.5	2.4	4.3	1.7	2.9	5.0	2.2	3.1	5.2
Restaurant Profit	(1.9)%	2.3%	8.1%	0.9%	5.7%	11.7%	(1.8)%	6.9%	11.1%
Other Deductions	0.5	1.4	4.2	0.8	2.3	6.8	**	**	**
Income Before Income Taxes	(2.3)%	2.1%	7.9%	0.7%	5.6%	11.1%	(4.2)%	4.8%	11.1%

*All ratios are based as a percentage of total sales except food and beverage costs, which are based on their respective sales.

Exhibit A-16

Full-Menu Tableservice

Statement of Income and Expenses—Amount Per Seat

	Sales Volume ($000)					
	Under $500			$500 to $999		
	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile
Sales						
Food	$1,128	$1,923	$2,947	$2,064	$3,550	$5,288
Beverage	215	482	882	395	823	1,278
Total Sales	1,658	2,365	3,586	2,564	4,386	6,207
Cost of Sales						
Food	479	777	1,139	783	1,308	1,966
Beverage	76	150	255	109	208	353
Total Cost of Sales	588	897	1,344	983	1,524	2,179
Gross Profit	937	1,477	2,159	1,656	2,852	3,977
Other Income	7	25	94	12	32	101
Total Income	998	1,506	2,257	1,742	2,922	4,127
Controllable Expenses						
Payroll	501	772	1,179	900	1,358	1,880
Employee Benefits	66	120	171	97	215	357
Direct Operating Expenses	59	131	217	141	250	412
Music and Entertainment	3	10	47	4	10	38
Advertising and Promotion	21	47	96	35	77	128
Utilities	66	110	150	109	144	223
Administrative and General	34	83	160	74	148	313
Repairs and Maintenance	25	45	79	48	77	110
Total Controllable Expenses	905	1,311	1,891	1,728	2,457	3,326
Income Before Occupation Costs	109	297	585	314	612	1,099
Occupation Costs						
Rent	64	135	224	177	277	418
Property Taxes	8	16	39	10	24	45
Other Taxes	9	21	54	7	17	51
Property Insurance	27	49	68	34	56	96
Total Occupation Costs	98	180	289	163	334	549
Income Before Interest and Depreciation	(46)	97	350	52	255	607
Interest	13	45	89	22	62	158
Depreciation	42	71	127	64	126	199
Restaurant Profit	$ (227)	$ 18	$ 213	$ (65)	$ 97	$ 468
Other Deductions	16	47	83	11	56	200
Income Before Income Taxes	$ (163)	$ 23	$ 227	$ (104)	$ 97	$ 441

Sales Volume ($000)					
$1,000 to $1,999			$2,000 and Over		
Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile
$2,820	$4,733	$7,245	$5,141	$7,376	$12,597
535	967	1,873	1,047	2,068	3,550
3,811	6,138	8,947	6,466	9,685	15,426
1,018	1,651	2,494	1,769	2,502	4,285
155	245	481	268	547	1,093
1,235	1,978	3,120	2,043	3,218	5,472
2,463	3,968	5,892	4,194	6,591	9,837
16	42	122	13	58	137
2,517	4,138	5,939	4,374	6,676	9,886
1,217	1,865	2,594	1,851	2,704	4,277
169	334	514	357	550	1,028
198	343	528	339	553	1,085
6	16	59	10	48	108
71	131	229	114	174	304
136	198	277	180	248	334
107	209	465	245	574	922
70	110	165	123	180	348
2,245	3,348	4,808	3,532	5,137	8,225
534	980	1,629	898	1,556	2,671
229	367	560	227	496	1,005
17	31	54	26	50	77
6	18	48	6	30	98
44	67	109	55	104	206
241	453	703	274	647	1,087
182	454	954	404	988	1,775
28	75	195	42	140	278
93	158	263	129	283	696
$ (4)	$ 216	$ 668	$ 108	$ 640	$ 1,238
19	89	389	30	192	492
$ (8)	$ 177	$ 613	$ 24	$ 513	$ 1,237

Exhibit A-17
Full-Menu Tableservice
Statement of Income and Expenses—Ratio to Total Sales*

	Sales Volume ($000)					
	Under $500			$500 to $999		
	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile
Sales						
Food	74.6%	83.8%	100.0%	73.6%	80.0%	99.2%
Beverage	14.0	22.2	30.1	15.7	22.8	28.5
Total Sales	100.0	100.0	100.0	100.0	100.0	100.0
Cost of Sales						
Food	33.9	38.3	44.4	32.3	36.2	41.2
Beverage	27.4	32.3	38.9	24.4	28.3	34.7
Total Cost of Sales	33.3	37.2	42.5	31.7	34.8	39.1
Gross Profit	57.5	62.9	66.7	60.9	65.2	68.3
Other Income	0.3	0.9	4.0	0.3	0.7	2.3
Total Income	59.1	63.8	68.0	61.7	66.3	70.1
Controllable Expenses						
Payroll	23.9	30.0	35.7	25.7	29.0	32.8
Employee Benefits	3.0	4.3	6.1	3.3	5.0	6.7
Direct Operating Expenses	3.0	4.6	7.6	3.9	5.5	7.6
Music and Entertainment	0.1	0.4	1.4	0.1	0.2	1.2
Advertising and Promotion	0.9	1.9	3.7	0.9	1.6	2.8
Utilities	3.1	4.1	5.5	2.5	3.6	4.3
Administrative and General	1.7	3.6	5.8	2.0	3.6	5.8
Repairs and Maintenance	1.2	1.8	2.7	1.1	1.6	2.4
Total Controllable Expenses	44.2	50.2	58.0	46.4	52.8	59.2
Income Before Occupation Costs	5.4	13.1	20.3	7.9	13.9	20.3
Occupation Costs						
Rent	2.7	5.5	8.2	3.7	5.6	7.5
Property Taxes	0.3	0.7	1.8	0.3	0.6	1.1
Other Taxes	0.4	1.0	3.2	0.2	0.4	1.1
Property Insurance	1.2	1.8	2.8	0.8	1.3	2.2
Total Occupation Costs	4.4	8.0	11.1	4.4	7.5	10.2
Income Before Interest and Depreciation	(1.6)	4.9	11.9	1.1	5.8	11.9
Interest	0.6	2.2	3.6	0.4	1.4	3.1
Depreciation	2.1	3.2	5.2	1.4	2.4	4.3
Restaurant Profit	(9.0)%	1.6%	6.9%	(1.6)%	2.2%	8.6%
Other Deductions	0.7	1.5	3.4	0.5	1.5	4.9
Income Before Income Taxes	(5.6)%	1.7%	8.4%	(2.4)%	2.0%	8.3%

*All ratios are based as a percentage of total sales except food and beverage costs, which are based on their respective sales.

Sales Volume ($000)					
$1,000 to $1,999			$2,000 and Over		
Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile
72.2%	80.0%	90.9%	74.5%	78.9%	84.0%
14.3	22.8	29.0	16.7	21.5	25.7
100.0	100.0	100.0	100.0	100.0	100.0
31.2	35.8	40.0	31.7	34.5	38.1
23.3	26.7	31.3	23.3	25.8	30.4
30.6	33.7	37.1	30.5	33.4	35.8
62.9	66.3	69.5	64.2	66.6	69.5
0.2	0.8	2.2	0.1	0.7	1.8
64.1	67.5	70.7	65.3	67.6	71.3
25.6	28.2	31.7	23.0	27.0	30.2
3.9	5.3	6.9	4.8	5.7	7.2
4.0	5.3	7.5	4.4	5.7	7.3
0.1	0.4	1.3	0.1	0.5	1.3
1.1	2.2	3.8	0.9	2.1	3.0
2.4	3.0	3.9	1.9	2.4	2.9
1.9	3.7	5.8	2.9	5.8	8.6
1.2	1.7	2.5	1.3	2.0	2.7
47.4	52.1	57.0	47.0	51.0	55.7
9.9	15.0	20.6	11.3	16.4	20.5
3.4	5.2	7.0	2.7	5.2	6.3
0.3	0.5	1.0	0.3	0.5	0.9
0.1	0.3	0.8	0.1	0.3	0.8
0.6	1.0	1.8	0.6	1.2	1.8
4.5	6.6	9.1	3.8	6.7	8.1
3.0	7.6	12.4	5.0	9.5	15.4
0.5	1.3	3.0	0.5	1.1	2.2
1.5	2.3	3.6	1.4	3.1	4.8
(0.2)%	3.7%	9.1%	1.2%	5.6%	10.7%
0.5	1.5	5.1	0.5	1.9	4.9
(0.1)%	2.8%	8.8%	0.2%	4.9%	9.9%

Exhibit A-18

Full-Menu Tableservice

Statement of Income and Expenses—Amount Per Seat

	Menu Theme								
	Steak/Seafood			American			Regional		
	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile
Sales									
Food	$2,264	$3,877	$6,252	$2,024	$4,522	$7,460	$1,773	$3,201	$8,211
Beverage	537	981	1,869	276	759	1,752	547	1,130	2,725
Total Sales	2,823	4,605	8,002	2,720	5,022	8,168	2,449	4,974	10,288
Cost of Sales									
Food	884	1,398	2,315	815	1,555	2,496	626	1,089	2,533
Beverage	151	254	492	82	207	462	179	348	829
Total Cost of Sales	1,036	1,650	2,755	1,001	1,744	2,816	940	1,589	3,481
Gross Profit	1,720	3,012	5,099	1,633	3,238	5,564	1,477	3,406	6,766
Other Income	14	50	134	11	28	86	16	82	176
Total Income	1,802	3,076	5,244	1,733	3,366	5,736	1,720	3,522	6,817
Controllable Expenses									
Payroll	957	1,471	2,280	869	1,606	2,561	1,089	1,739	3,390
Employee Benefits	106	227	417	123	310	537	123	283	603
Direct Operating Expenses	156	298	489	149	291	526	186	445	962
Music and Entertainment	6	20	63	5	10	48	9	73	131
Advertising and Promotion	47	109	222	35	92	159	49	123	269
Utilities	116	168	234	113	186	287	88	212	293
Administrative and General	88	185	412	79	194	491	134	430	728
Repairs and Maintenance	55	96	166	51	90	153	41	118	188
Total Controllable Expenses	1,714	2,726	4,281	1,560	2,901	4,612	1,819	3,850	6,406
Income Before Occupation Costs	339	686	1,374	332	798	1,541	73	924	1,937
Occupation Costs									
Rent	133	279	471	161	310	550	223	457	695
Property Taxes	14	31	53	12	24	53	21	38	67
Other Taxes	6	19	60	6	24	52	**	**	**
Property Insurance	43	66	118	33	57	107	28	67	134
Total Occupation Costs	158	369	584	164	355	676	129	428	866
Income Before Interest and Depreciation	76	299	797	99	353	1,019	(67)	427	1,177
Interest	23	57	167	23	86	215	22	59	218
Depreciation	77	139	249	67	144	303	48	183	372
Restaurant Profit	$ (60)	$ 144	$ 496	$ (44)	$ 179	$ 707	$ (116)	$ 210	$ 780
Other Deductions	24	82	326	13	77	253	**	**	**
Income Before Income Taxes	$ (73)	$ 100	$ 425	$ (33)	$ 146	$ 655	$ (165)	$ 30	$ 465

*** Insufficient data.
** Continental includes French.
**** Sandwiches/hamburgers includes specialty sandwiches, salad bar, hamburgers, pizza, subs and deli.

Menu Theme								
Italian			Sandwiches/Hamburgers****			Continental***		
Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile
$3,157	$4,220	$6,293	$1,722	$3,750	$7,770	$2,007	$3,429	$6,053
487	913	1,995	0	0	0	654	1,049	1,831
3,006	4,933	8,745	3,675	4,819	9,209	2,519	4,632	7,709
879	1,275	2,313	598	1,354	2,187	713	1,142	2,126
172	254	770	0	0	0	163	355	575
982	1,555	2,978	1,199	1,621	3,124	877	1,661	2,592
1,964	3,473	5,588	2,326	3,072	6,309	1,676	3,259	5,207
18	27	59	7	62	918	15	32	78
1,969	3,489	5,588	2,352	3,236	6,309	1,738	3,259	5,229
836	1,368	2,673	1,155	1,412	3,017	1,061	1,726	2,491
175	303	515	154	251	670	150	299	573
145	195	425	113	308	877	219	331	516
5	10	49	0	0	0	6	15	43
63	125	163	42	83	452	43	93	212
127	165	217	128	199	283	116	177	261
70	110	381	55	252	605	88	207	569
54	122	158	53	132	259	51	90	148
1,543	2,336	4,431	1,886	2,533	5,563	1,964	3,209	4,687
471	1,057	1,497	477	544	1,098	344	900	1,577
80	237	489	254	385	684	186	343	541
17	28	52	7	22	112	13	24	44
13	29	64	**	**	**	8	12	17
48	64	132	27	52	85	42	67	121
188	316	610	130	462	683	201	338	576
79	606	961	(106)	394	701	146	523	1,061
12	41	131	5	64	259	36	85	195
57	83	189	29	125	431	79	145	262
$ 11	$ 394	$ 798	$ (145)	$ 114	$ 501	-$ (51)	$ 252	$ 587
0	179	0	0	0	0	8	34	420
$ 12	$ 345	$ 783	$ (133)	$ 139	$ 502	$ 13	$ 244	$ 744

Exhibit A-19

Full-Menu Tableservice

Statement of Income and Expenses—Ratio to Total Sales*

	Menu Theme								
	Steak/Seafood			American			Sandwiches/Hamburgers****		
	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile
Sales									
Food	72.2%	79.3%	88.3%	76.6%	83.8%	99.3%	61.9%	87.3%	100.0%
Beverage	16.1	22.8	29.5	11.5	20.4	24.9	**	**	**
Total Sales	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Cost of Sales									
Food	33.2	37.9	42.2	32.1	35.5	39.2	30.2	35.0	39.1
Beverage	23.0	26.3	30.6	25.0	28.0	34.2	**	**	**
Total Cost of Sales	31.3	35.2	39.7	31.2	34.2	37.4	31.1	36.1	39.3
Gross Profit	60.3	64.8	68.7	62.6	65.8	68.8	60.7	63.9	68.9
Other Income	0.3	0.9	2.6	0.2	0.5	1.7	**	**	**
Total Income	61.6	66.2	70.0	63.7	66.5	69.7	63.2	66.9	71.5
Controllable Expenses									
Payroll	24.1	27.7	32.0	24.9	28.7	32.7	27.1	30.3	32.4
Employee Benefits	3.0	4.7	6.4	4.0	5.4	7.1	4.4	6.1	7.1
Direct Operating Expenses	3.8	5.3	8.0	3.8	5.3	7.0	4.0	5.2	6.1
Music and Entertainment	0.1	0.4	1.5	0.1	0.3	1.0	**	**	**
Advertising and Promotion	1.0	2.1	3.5	0.8	1.5	2.8	0.8	2.2	4.4
Utilities	2.4	3.1	4.1	2.5	3.4	4.3	2.2	3.8	5.6
Administrative and General	2.1	3.9	6.3	2.1	4.0	6.3	1.1	2.9	7.5
Repairs and Maintenance	1.2	1.9	2.8	1.2	1.7	2.5	1.5	2.4	3.1
Total Controllable Expenses	45.5	51.4	57.1	46.8	51.1	57.2	45.1	52.8	59.8
Income Before Occupation Costs	8.6	14.2	19.7	9.5	15.6	20.1	9.3	13.0	23.4
Occupation Costs									
Rent	3.0	5.2	7.0	4.0	5.3	6.6	4.8	6.8	9.8
Property Taxes	0.3	0.6	1.1	0.3	0.6	1.0	0.2	0.4	1.9
Other Taxes	0.2	0.3	1.1	0.1	0.4	1.1	**	**	**
Property Insurance	0.8	1.4	2.1	0.7	1.2	2.1	0.6	0.9	1.5
Total Occupation Costs	4.1	6.9	9.7	4.9	6.9	8.9	2.8	7.5	12.3
Income Before Interest and Depreciation	2.1	6.2	12.2	2.4	8.1	12.7	(1.6)	4.5	15.9
Interest	0.5	1.4	3.3	0.5	1.3	2.9	0.2	0.8	2.1
Depreciation	1.6	2.6	4.6	1.6	2.8	4.7	1.2	2.2	4.2
Restaurant Profit	(1.4)%	2.7%	8.1%	(1.0)%	3.9%	9.4%	(3.0)%	2.1%	14.0%
Other Deductions	0.6	1.7	5.0	0.6	1.6	3.7	**	**	**
Income Before Income Taxes	(2.0)%	2.4%	7.9%	(1.4)%	3.4%	9.3%	**	**	**

*All ratios are based as a percentage of total sales except food and beverage costs, which are based on their respective sales.
**Insufficient data.
***Continental includes French.
****Sandwiches/hamburgers includes specialty sandwiches, salad bar, hamburgers, pizza, subs and deli.

Menu Theme								
Continental***			Regional			Italian		
Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile
72.4%	76.1%	81.5%	69.0%	74.4%	86.2%	74.5%	80.0%	87.4%
20.5	24.2	27.9	18.8	27.1	32.0	13.1	20.3	25.5
100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
30.8	34.0	38.5	31.8	34.2	40.2	25.5	33.2	37.2
24.6	29.3	35.8	24.8	30.0	35.1	30.7	34.6	39.8
30.1	33.5	37.2	31.1	33.8	37.6	27.9	33.8	37.4
62.8	66.5	69.9	62.4	66.2	68.9	62.6	66.3	72.1
0.2	0.8	2.3	0.4	1.7	4.2	0.3	0.6	1.0
62.9	67.6	70.4	65.3	68.0	70.7	63.1	66.8	73.1
25.8	28.6	34.3	26.0	28.8	35.5	24.9	27.7	31.5
4.3	5.9	7.4	3.6	5.6	7.3	4.2	5.7	7.0
4.8	6.3	8.9	5.2	6.5	8.4	3.4	4.0	6.1
0.1	0.4	1.2	0.1	1.3	2.1	0.1	0.2	1.1
1.0	1.9	3.6	1.4	1.9	3.1	1.1	2.0	2.9
1.9	2.8	4.3	2.1	2.5	4.2	2.4	3.2	4.4
2.3	3.7	7.9	3.2	6.1	7.9	1.7	2.7	5.8
0.9	1.6	2.5	1.2	1.5	2.3	1.3	2.0	2.7
49.3	54.1	59.2	47.2	54.6	67.9	45.2	49.2	54.4
8.7	14.8	18.8	2.7	12.8	20.4	9.6	17.1	25.9
3.6	6.0	8.9	3.9	5.5	7.2	2.2	4.4	6.7
0.2	0.4	1.0	0.2	0.5	0.7	0.3	0.7	1.1
0.1	0.2	0.5	**	**	**	0.2	0.5	1.6
0.5	1.2	2.4	0.6	1.1	2.0	1.0	1.5	2.5
3.8	7.1	11.4	4.5	7.6	9.0	4.3	6.6	9.8
1.8	8.1	11.8	(2.9)	6.8	11.8	1.8	9.7	18.9
0.6	1.8	3.1	0.4	1.5	2.7	0.2	1.2	2.5
1.5	2.1	3.8	1.3	2.2	4.8	1.2	2.0	3.3
(1.4)%	3.8%	8.9%	(4.7)%	2.2%	10.7%	(0.5)%	6.1%	16.0%
0.1	1.0	6.2	**	**	**	**	**	**
(0.7)%	5.1%	8.9%	(6.5)%	(0.6)%	5.1%	0.5%	5.3%	17.0%

Exhibit A-20

Full-Menu Tableservice

Statement of Income and Expenses—Amount Per Seat

	Metropolitan Area (Population)								
	Under 500,000			500,000 to 1,999,999			2,000,000 and Over		
	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile
Sales									
Food	$1,785	$3,551	$6,219	$2,779	$4,657	$7,185	$3,602	$6,119	$ 8,977
Beverage	483	850	1,531	600	1,191	2,095	680	1,804	3,019
Total Sales	2,474	4,676	7,958	3,702	5,811	9,047	4,610	7,815	11,098
Cost of Sales									
Food	717	1,361	2,253	988	1,580	2,485	1,243	2,074	3,232
Beverage	129	219	431	182	314	560	173	431	862
Total Cost of Sales	979	1,694	2,742	1,173	1,838	2,996	1,502	2,414	3,645
Gross Profit	1,501	3,004	5,102	2,319	3,828	5,906	2,923	5,253	7,587
Other Income	19	44	122	11	37	130	9	28	68
Total Income	1,635	3,180	5,407	2,412	3,935	6,051	2,971	5,284	7,640
Controllable Expenses									
Payroll	863	1,422	2,277	1,137	1,687	2,593	1,495	2,232	3,441
Employee Benefits	115	201	453	171	320	502	283	502	809
Direct Operating Expenses	134	289	497	215	338	585	258	432	670
Music and Entertainment	5	12	48	6	20	52	6	40	120
Advertising and Promotion	41	89	164	71	126	249	81	151	239
Utilities	115	159	245	134	187	248	149	233	321
Administrative and General	76	159	411	93	194	435	163	449	806
Repairs and Maintenance	46	98	138	69	115	168	89	137	222
Total Controllable Expenses	1,602	2,648	4,241	2,071	3,110	4,740	2,875	4,286	6,429
Income Before Occupation Costs	301	710	1,289	462	897	1,616	544	1,176	2,170
Occupation Costs									
Rent	100	242	417	177	299	484	308	419	725
Property Taxes	14	29	56	14	35	63	16	32	60
Other Taxes	8	19	41	4	17	57	11	31	67
Property Insurance	34	56	106	40	59	134	52	75	133
Total Occupation Costs	152	303	527	216	379	650	384	559	880
Income Before Interest and Depreciation	104	347	823	98	489	1,053	97	495	1,384
Interest	27	77	175	19	73	182	36	136	260
Depreciation	74	135	260	71	147	283	95	198	518
Restaurant Profit	$ (51)	$ 145	$ 506	$ (15)	$ 244	$ 744	$ (101)	$ 208	$ 837
Other Deductions	15	82	237	9	62	449	35	266	433
Income Before Income Taxes	$ (56)	$ 82	$ 502	$ (48)	$ 255	$ 839	$ (157)	$ 114	$ 754

Exhibit A-21
Full-Menu Tableservice
Statement of Income and Expenses—Ratio to Total Sales*

	Metropolitan Area (Population)								
	Under 500,000			500,000 to 1,999,999			2,000,000 and Over		
	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile
Sales									
Food	73.6%	79.5%	88.8%	72.8%	79.6%	88.4%	69.9%	77.1%	87.4%
Beverage	16.8	22.0	27.1	15.3	22.3	28.5	14.8	23.3	30.7
Total Sales	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Cost of Sales									
Food	32.3	37.2	41.3	31.9	34.8	39.9	31.0	34.5	38.2
Beverage	24.4	28.6	33.9	24.1	28.1	33.4	22.8	25.5	30.9
Total Cost of Sales	31.8	35.9	38.7	30.7	33.8	37.9	30.3	32.9	35.7
Gross Profit	61.3	64.1	68.2	62.2	66.2	69.3	64.3	67.1	69.7
Other Income	0.3	0.8	2.9	0.2	0.7	1.8	0.1	0.3	1.4
Total Income	62.0	65.6	70.0	63.3	67.4	71.5	65.2	67.7	70.4
Controllable Expenses									
Payroll	24.7	28.3	32.6	25.0	28.0	32.4	24.0	28.2	32.1
Employee Benefits	3.3	5.1	6.5	4.0	5.4	7.1	4.7	5.8	7.6
Direct Operating Expenses	3.9	5.5	7.7	4.0	5.7	7.4	4.4	5.5	6.8
Music and Entertainment	0.1	0.2	1.2	0.1	0.3	1.2	0.1	0.5	1.8
Advertising and Promotion	0.9	1.7	3.0	1.0	2.4	4.1	0.9	1.7	3.1
Utilities	2.5	3.2	4.3	2.3	3.0	3.9	2.1	2.8	3.9
Administrative and General	1.9	3.6	7.3	1.9	3.7	5.8	3.1	5.8	8.0
Repairs and Maintenance	1.1	1.6	2.2	1.3	1.8	2.8	1.2	1.9	2.6
Total Controllable Expenses	46.5	52.0	57.6	47.2	51.1	57.3	47.9	52.8	58.4
Income Before Occupation Costs	8.2	14.0	19.0	9.8	15.3	21.3	9.6	14.6	19.2
Occupation Costs									
Rent	3.0	5.0	6.6	3.0	5.1	7.0	4.6	5.7	6.9
Property Taxes	0.3	0.6	1.0	0.3	0.5	0.9	0.2	0.5	0.9
Other Taxes	0.2	0.4	0.8	0.1	0.3	1.1	0.2	0.4	0.9
Property Insurance	0.8	1.3	2.2	0.7	1.2	2.0	0.7	1.1	1.8
Total Occupation Costs	4.0	6.6	8.9	4.4	6.6	9.1	5.9	7.2	8.9
Income Before Interest and Depreciation	2.3	7.2	12.0	2.1	8.1	13.8	1.8	6.5	11.8
Interest	0.5	1.6	3.6	0.5	1.1	2.2	0.5	1.1	2.4
Depreciation	1.6	2.6	4.4	1.3	2.3	4.0	1.5	2.6	5.1
Restaurant Profit	(1.4)%	2.7%	8.2%	(0.4)%	4.3%	10.1%	(1.9)%	2.7%	8.1%
Other Deductions	0.4	1.3	5.0	0.3	1.5	5.0	0.6	2.2	7.5
Income Before Income Taxes	(1.6)%	1.8%	7.1%	(1.0)%	4.7%	10.8%	(2.6)%	1.8%	7.6%

*All ratios are based as a percentage of total sales except food and beverage costs, which are based on their respective sales.

Exhibit A-22
Full-Menu Tableservice
Statement of Income and Expenses—Amount Per Seat

	Metropolitan/Non-Metropolitan Location					
	Inside MSA*			Outside MSA*		
	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile
Sales						
Food	$2,496	$4,636	$7,415	$1,694	$2,911	$5,144
Beverage	544	1,047	2,068	269	533	1,166
Total Sales	3,354	5,721	9,209	1,926	3,417	5,443
Cost of Sales						
Food	921	1,620	2,510	659	1,120	1,793
Beverage	163	281	586	77	161	344
Total Cost of Sales	1,168	1,908	3,158	709	1,242	1,998
Gross Profit	2,044	3,706	6,082	1,155	2,050	3,567
Other Income	13	35	112	13	31	113
Total Income	2,136	3,858	6,149	1,184	2,176	3,627
Controllable Expenses						
Payroll	1,094	1,779	2,690	632	1,165	1,707
Employee Benefits	156	326	550	82	162	289
Direct Operating Expenses	193	342	569	90	167	333
Music and Entertainment	6	17	66	4	12	49
Advertising and Promotion	54	120	206	28	69	125
Utilities	130	189	268	89	136	210
Administrative and General	100	225	534	47	135	257
Repairs and Maintenance	58	104	174	40	69	126
Total Controllable Expenses	1,985	3,158	4,959	1,057	1,944	2,988
Income Before Occupation Costs	440	850	1,383	224	518	1,097
Occupation Costs						
Rent	177	324	523	94	235	422
Property Taxes	15	32	59	9	22	44
Other Taxes	7	20	57	6	21	88
Property Insurance	42	65	122	32	56	92
Total Occupation Costs	211	404	668	107	245	508
Income Before Interest and Depreciation	103	403	1,016	32	235	605
Interest	25	85	208	23	48	127
Depreciation	80	159	295	52	98	194
Restaurant Profit	$ (51)	$ 190	$ 703	$ (57)	$ 114	$ 421
Other Deductions	13	88	345	24	76	128
Income Before Income Taxes	$ (70)	$ 155	$ 675	$ (26)	$ 142	$ 402

*Metropolitan statistical area.
**Insufficient data.

Exhibit A-23

Full-Menu Tableservice

Statement of Income and Expenses—Ratio to Total Sales*

	Metropolitan/Non-Metropolitan Location					
	Inside MSA**			Outside MSA**		
	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile
Sales						
Food	72.6%	79.0%	88.2%	75.1%	85.0%	100.0%
Beverage	16.0	22.7	28.6	12.3	21.5	27.3
Total Sales	100.0	100.0	100.0	100.0	100.0	100.0
Cost of Sales						
Food	31.7	35.8	40.0	33.1	38.0	42.7
Beverage	23.8	27.7	33.2	25.0	29.1	35.2
Total Cost of Sales	30.9	34.0	37.7	32.7	36.1	41.0
Gross Profit	62.3	66.0	69.1	59.1	63.9	67.3
Other Income	0.2	0.7	2.1	0.4	0.9	2.5
Total Income	63.3	66.9	70.6	60.0	65.4	68.9
Controllable Expenses						
Payroll	24.9	28.1	32.4	24.9	28.7	32.6
Employee Benefits	4.0	5.4	7.1	3.2	4.6	6.3
Direct Operating Expenses	4.0	5.6	7.4	3.4	5.0	7.7
Music and Entertainment	0.1	0.3	1.3	0.1	0.4	1.4
Advertising and Promotion	1.0	1.8	3.3	1.1	1.9	3.0
Utilities	2.3	3.0	4.1	2.7	3.6	4.7
Administrative and General	2.2	4.4	7.1	1.7	3.6	5.3
Repairs and Maintenance	1.2	1.7	2.5	1.3	1.9	2.6
Total Controllable Expenses	47.2	52.1	57.6	45.0	49.9	56.8
Income Before Occupation Costs	9.3	14.7	20.1	8.6	14.8	20.4
Occupation Costs						
Rent	3.3	5.3	6.9	3.1	5.3	7.6
Property Taxes	0.3	0.5	1.0	0.3	0.7	1.4
Other Taxes	0.1	0.4	1.0	0.2	0.5	3.5
Property Insurance	0.7	1.2	2.0	1.0	1.6	2.5
Total Occupation Costs	4.5	6.8	8.9	4.1	7.5	10.7
Income Before Interest and Depreciation	2.1	7.2	12.7	1.4	6.3	12.1
Interest	0.5	1.3	2.8	0.5	1.7	3.3
Depreciation	1.5	2.5	4.5	1.7	2.9	4.5
Restaurant Profit	(1.2)%	3.5%	8.8%	(1.6)%	3.3%	9.5%
Other Deductions	0.5	1.5	5.0	0.6	1.7	3.7
Income Before Income Taxes	(1.7)%	2.7%	8.4%	(0.9)%	3.5%	9.3%

*All ratios are based as a percentage of total sales except food and beverage costs, which are based on their respective sales.
**Metropolitan statistical area.

SECTION B—LIMITED-MENU TABLESERVICE

The characteristics of this year's 235 limited-menu tableservice participants are presented in Exhibit B-1. The majority of the sample are single-unit establishments and serve both food and alcoholic beverages. Over sixty percent are the sole occupant at their location.

The median check size for limited-menu tableservice restaurants was $6.66. The median income before income taxes for limited-menu establishments was $134 per seat, while median total sales and cost of sales were $4,039 per seat and $1,511 per seat, respectively.

Multi-unit franchise operated establishments have the highest median sales per seat of $8,925 compared with $3,674 for single-unit operations. Payroll for multi-unit franchise operated restaurants was $2,100 per seat compared with $1,040 for independent establishments.

Of all menu themes, steak and seafood establishments recorded the highest median sales per seat—$4,898. These restaurants also recorded the highest median income per seat before income taxes—$232.

Regarding location, restaurants that are sole occupants of their building reported the highest total sales per seat of $4,835. These respondents also had the highest average check, $6.95. Restaurants located in a shopping center or mall reported the highest occupation costs per square foot of $14.95.

Highlights
• The median check was $6.66 and the average daily seat turnover was 1.5.
• Establishments with a net profit reported median total sales of $5,314 per seat, while those restaurants that experienced a net loss reported total sales of $3,677 per seat.
• Median total sales per full-time equivalent employee were $22,058.
• Median restaurant profit was 4.3 percent of total sales.
• The median cost of sales was 34.2 percent of total sales.

Characteristics
• 64 percent of limited-menu tableservice restaurants are single units, i.e., independents.
• Over half of these restaurants had a sales volume under $500,000.
• Over 70 percent serve both food and beverage.

Exhibit B-1
Composition of Participating Limited-Menu Tableservice Restaurants
Number of Respondents: 235

	Percentage of Respondents
Type of Establishment:	
Food Only	29.8%
Food and Beverage	70.2
Years in Business:	
Under 5 Years	28.1%
5 to 10 Years	26.4
Over 10 Years	45.1
Not Specified	0.4
Region:†	
Northeast	18.7%
North Central	19.6
South	23.0
West	38.7
Average Check:(2)	
Under $5.00	14.0%
$5.00 to $9.99	23.8
$10.00 and Over	15.3
Not Specified	46.9
Affiliation:	
Single Unit— Independent	63.8%
Multi-Unit— Company Operated	19.6
Multi-Unit— Franchisee Operated	10.2
Not Specified	6.4
Meals Served:	
Lunch	3.0%
Dinner	10.6
Breakfast and Dinner Only	14.9
Breakfast and Lunch Only	8.5
Lunch and Dinner Only	56.2
Open 24 Hours	0.8
Not Specified	6.0
Metropolitan Area:	
Inside	74.5%
Outside	23.8
Not Specified	1.7

	Percentage of Respondents
Profit Versus Loss:(1)	
Net Profit	62.1%
Net Loss	37.9
Lease Versus Own:	
Own Land and Building	36.6%
Lease Land and Building	44.3
Lease Land and Own Building	1.3
Own Land and Lease Building	0.9
Not Specified	16.9
Ownership:	
Sole Proprietorship	26.0%
Partnership	11.1
Public Corporation	2.6
Private Corporation	60.0
Not Specified	0.3
Menu Theme:	
Steak/Seafood	57.5%
American	15.7
Sandwiches/Hamburgers****	26.8
Sales Volume:	
Under $500,000	67.7%
$500,000 to $999,999	16.2
$1,000,000 and Over	16.1
Restaurant Location:	
Hotel	3.8%
Shopping Center or Mall	17.9
Office Building	4.3
Club	1.3
Sole Occupant	62.0
Other	7.3
Not Specified	3.4

(1) For respondents specifying.
(2) Per person, all meals.
****Sandwiches/hamburgers includes specialty sandwiches, salad bar, hamburgers, pizza, subs and deli.
†Regions
Northeast: CT, ME, MA, NH, NJ, NY, PA, RI, VT.
North Central: iL, IN, IA, KS, MI, MN, MO, NE, ND, OH, SD, WI.
South: AL, AR, DC, DE, FL, GA, KY, LA, MD, MS, OK, NC, SC, TN, TX, VA, WV.
West: AK, AZ, CA, CO, HI, ID, MT, NV, NM, OR, UT, WA, WY.

Exhibit B-2
Limited-Menu Tableservice
Average Check

	Total		
	Lower Quartile	Median	Upper Quartile
All Restaurants	$4.92	$ 6.66	$11.41
Type of Establishment			
Food Only	$3.81	$ 5.00	$ 6.96
Food and Beverage	5.40	7.17	13.08
Restaurant Location			
Hotel	**	**	**
Shopping Center or Mall	$4.65	$ 5.00	$ 9.48
Office Building	1.54	5.00	6.25
Sole Occupant	4.91	6.95	11.41
Other	5.25	6.84	10.00
Meals Served			
Breakfast and Lunch Only	$3.40	$ 4.91	$11.93
Lunch and Dinner Only	5.00	6.95	10.85
Dinner Only	7.56	14.65	17.99
Breakfast and Dinner Only	3.39	4.38	6.29
Open 24 Hours	**	**	**
Menu Theme			
Steak/Seafood	$5.72	$ 7.12	$12.93
American	3.91	6.28	9.26
Continental***	**	**	**
Italian	**	**	**
Sandwiches/Hamburgers****	4.26	5.00	8.06
Regional	**	**	**
Ethnic*****	**	**	**
Average Check			
Under $5.00	$2.98	$ 3.83	$ 4.39
$5.00 to $9.99	5.28	6.60	7.22
$10.00 and Over	4.80	7.78	11.89
Sales Volume			
Under $500,000	$4.38	$ 5.49	$11.24
$500,000 to $999,999	5.00	5.79	9.26
$1,000,000 and Over	6.47	7.35	13.21
Affiliation			
Single Unit—Independent	$4.25	$ 6.72	$14.14
Multi-Unit—Company Operated	5.00	6.46	11.41
Multi-Unit—Franchise Operated	6.30	6.58	7.06

**Insufficient response.
***Continental includes French.
****Sandwiches/hamburgers includes specialty sandwiches, salad bar, hamburgers, pizza, subs and deli.
*****Ethnic includes German, Mexican, Oriental, Irish and International.

Exhibit B-3
Limited-Menu Tableservice
Average Daily Seat Turnover

	Total		
	Lower Quartile	Median	Upper Quartile
All Restaurants	0.8	1.5	2.8
Type of Establishment			
Food Only	1.0	1.7	3.0
Food and Beverage	0.7	1.4	2.9
Restaurant Location			
Hotel	0.2	0.5	0.9
Shopping Center or Mall	0.9	1.6	2.6
Office Building	1.2	1.4	1.7
Sole Occupant	0.8	1.6	3.2
Other	0.4	1.6	2.2
Meals Served			
Breakfast and Lunch Only	1.2	2.3	2.8
Lunch and Dinner Only	0.9	1.7	3.0
Dinner Only	0.5	0.7	1.0
Breakfast and Dinner Only	1.1	2.0	4.9
Open 24 Hours	**	**	**
Menu Theme			
Steak/Seafood	0.7	1.4	2.8
American	0.9	1.4	2.1
Continental***	**	**	**
Italian	**	**	**
Sandwiches/Hamburgers****	0.9	1.7	4.0
Regional	**	**	**
Ethnic*****	**	**	**
Average Check			
Under $5.00	2.4	3.1	5.0
$5.00 to $9.99	1.2	1.7	3.1
$10.00 and Over	0.5	0.8	1.2
Sales Volume			
Under $500,000	0.6	1.2	2.1
$500,000 to $999,999	1.2	1.7	2.9
$1,000,000 and Over	1.3	2.9	3.9
Affiliation			
Single Unit--Independent	0.6	1.2	2.2
Multi-Unit—Company Operated	1.0	1.6	2.1
Multi-Unit—Franchise Operated	3.0	3.6	5.0

**Insufficient data.
***Continental includes French.
****Sandwiches/hamburgers includes specialty sandwiches, salad bar, hamburgers, pizza, subs and deli.
*****Ethnic includes German, Mexican, Oriental, Irish and International.

Exhibit B-4
Limited-Menu Tableservice
Net Income Differential

	Amount Per Seat					
	Net Profit			Net Loss		
	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile
Sales						
Food	$2,660	$4,238	$8,289	$1,395	$2,548	$4,618
Beverage	261	554	1,642	199	769	1,439
Total Sales	3,541	5,314	8,591	2,391	3,667	6,163
Cost of Sales						
Food	970	1,579	2,844	530	1,063	1,748
Beverage	60	169	443	75	287	669
Total Cost of Sales	1,230	1,953	2,966	863	1,505	2,072
Gross Profit	2,147	3,266	5,684	1,520	2,273	3,747
Other Income	21	39	72	15	38	139
Total Income	2,148	3,334	5,713	1,565	2,472	3,963
Controllable Expenses						
Payroll	841	1,304	2,035	716	1,301	1,873
Employee Benefits	99	185	353	88	175	275
Direct Operating Expenses	203	337	526	118	208	333
Music and Entertainment	5	9	43	6	12	78
Advertising and Promotion	36	120	241	28	69	302
Utilities	88	158	225	83	135	202
Administrative and General	95	216	572	57	116	369
Repairs and Maintenance	50	86	242	49	91	144
Total Controllable Expenses	1,373	2,330	3,971	1,292	2,426	3,275
Income Before Occupation Costs	681	1,208	1,865	104	380	745
Occupation Costs						
Rent	170	356	536	178	381	554
Property Taxes	19	41	56	13	22	42
Other Taxes	8	29	238	13	33	66
Property Insurance	36	68	94	26	61	87
Total Occupation Costs	213	386	699	223	430	791
Income Before Interest and Depreciation	403	703	1,179	(262)	(18)	81
Interest	37	77	152	17	40	146
Depreciation	61	119	351	50	113	298
Restaurant Profit	$ 192	$ 574	$ 845	$ (476)	$ (190)	$ (67)
Other Deductions	**	**	**	**	**	**
Income Before Income Taxes	$ 167	$ 465	$ 789	$ (509)	$ (190)	$ (81)
Other Data						
Average Receipt Per Cover	$ 4.96	$ 6.95	$ 11.72	$ 4.38	$ 5.32	$ 11.39
Average Daily Seat Turnover	1.2	2.5	3.6	0.8	1.5	2.8
Productivity Index	3.18	3.74	4.27	2.40	2.85	3.28

*All ratios are based as a percentage of total sales except food and beverage costs, which are based on their respective sales.
**Insufficient data.

Ratio to Total Sales*					
Net Profit			Net Loss		
Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile
77.5%	94.7%	97.8%	60.0%	87.2%	100.0%
2.7	14.6	27.4	11.9	22.7	51.0
100.0	100.0	100.0	100.0	100.0	100.0
30.4	34.7	38.5	33.2	40.9	45.4
23.7	26.5	34.6	27.8	31.0	43.0
30.8	33.6	36.2	32.9	36.4	43.1
63.8	66.4	69.2	56.9	63.6	67.1
0.3	0.4	1.4	0.3	0.9	1.9
64.3	67.1	69.9	58.0	64.5	68.8
19.8	22.2	27.3	26.4	31.5	36.2
2.9	3.7	4.5	3.2	4.3	5.4
4.3	5.5	7.9	2.8	4.5	8.0
0.1	0.2	0.7	0.1	0.2	4.4
0.7	1.9	3.5	0.9	2.3	7.1
2.2	2.8	3.3	3.1	4.0	5.1
2.5	4.7	6.8	1.7	3.8	6.9
1.1	1.7	2.7	1.5	2.0	2.7
39.4	45.0	50.9	50.7	55.5	62.7
16.3	21.3	25.0	5.8	8.1	14.6
3.9	5.7	6.6	6.5	8.2	10.2
0.3	0.5	0.7	0.3	0.6	1.1
0.3	0.7	5.0	0.3	0.8	2.4
0.7	1.0	1.5	0.9	1.4	2.4
5.1	7.2	9.0	8.8	10.7	13.1
7.9	13.0	16.9	(4.9)	(1.2)	2.5
0.4	1.2	2.5	0.5	1.1	2.6
1.2	2.5	4.2	1.5	3.3	6.2
5.1%	8.8%	14.3%	(12.6)%	(6.0)%	(1.6)%
**	**	**	**	**	**
4.8%	8.2%	13.8%	(14.8)%	(7.4)%	(1.7)%

Exhibit B-5
Limited-Menu Tableservice
Cost Per Dollar of Sales*

	Total Cost of Sales	Total Payroll	Prime Cost
All Restaurants	34.8¢	30.3¢	64.2¢
Type of Establishment			
Food Only	34.1¢	30.7¢	65.6¢
Food and Beverage	34.8	29.0	63.8
Restaurant Location			
Hotel	**	**	**
Shopping Center or Mall	33.4¢	32.9¢	66.2¢
Office Building	**	**	**
Sole Occupant	34.9	29.1	64.1
Other	29.8	27.2	60.0
Meals Served			
Breakfast and Lunch Only	**	**	**
Lunch and Dinner Only	34.1¢	29.1¢	64.2¢
Dinner Only	37.5	26.9	63.4
Breakfast and Dinner Only	33.9	30.2	63.4
Open 24 Hours	**	**	**
Menu Theme			
Steak/Seafood	35.0¢	29.0¢	64.2¢
American	33.9	34.7	65.4
Continental***	**	**	**
Italian	**	**	**
Sandwiches/Hamburgers****	32.6	30.6	63.4
Regional	**	**	**
Ethnic*****	**	**	**
Average Check			
Under $5.00	33.4¢	30.2¢	65.9¢
$5.00 to $9.99	33.9	29.8	62.6
$10.00 and Over	36.0	31.1	65.0
Ownership			
Sole Proprietorship	35.7¢	28.7¢	64.2¢
Partnership	34.1	26.3	60.2
Public Corporation	**	**	**
Private Corporation	33.9	31.4	65.2
Profit Versus Loss			
Net Profit	33.8¢	26.6¢	60.4¢
Net Loss	36.4	35.6	73.2

*All amounts are medians.
**Insufficient data.
***Continental includes French.
****Sandwiches/hamburgers includes specialty sandwiches, salad bar, hamburgers, pizza, subs and deli.
*****Ethnic includes German, Mexican, Oriental, Irish and International.

Exhibit B-6
Limited-Menu Tableservice
Number of Employees*

	Number of Employees Per Restaurant		
	Full-Time	Part-Time (20-35 Hours)	Part-Part-Time (Under 20 Hours)
All Restaurants	6	9	6
Type of Establishment			
Food Only	5	6	7
Food and Beverage	7	10	5
Profit Versus Loss			
Net Profit	8	11	10
Net Loss	5	10	7
Restaurant Location			
Hotel	**	**	**
Shopping Center or Mall	5	5	5
Office Building	**	**	**
Sole Occupant	6	10	8
Other	**	**	**
Menu Theme			
Steak/Seafood	7	10	6
American	5	8	6
Continental***	**	**	**
Italian	**	**	**
Sandwiches/Hamburgers****	6	6	6
Regional	**	**	**
Ethnic*****	**	**	**
Average Check			
Under $5.00	5	7	6
$5.00 to $9.99	9	11	10
$10.00 and Over	7	9	6
Sales Volume			
Under $500,000	4	6	4
$500,000 to $999,999	9	10	8
$1,000,000 and Over	23	20	15
Affiliation			
Single Unit—Independent	4	8	5
Multi-Unit—Company Operated	9	6	7
Multi-Unit—Franchise Operated	23	17	15

*All amounts are medians.
**Insufficient data.
***Continental includes French.
****Sandwiches/hamburgers includes specialty sandwiches, salad bar, hamburgers, pizza, subs and deli.
*****Ethnic includes German, Mexican, Oriental, Irish and International.

Exhibit B-7
Limited-Menu Tableservice
Annual Employee Turnover*

	All Employees	Salaried Employees	Hourly Employees
All Restaurants	112%	50%	118%
Type of Establishment			
Food Only	135	50	146
Food and Beverage	105	60	111
Profit Versus Loss			
Net Profit	112	100	122
Net Loss	103	33	125
Restaurant Location			
Hotel	**	**	**
Shopping Center or Mall	125	50	136
Office Building	**	**	**
Sole Occupant	116	63	119
Other	**	**	**
Menu Theme			
Steak/Seafood	121	63	124
American	104	81	115
Continental***	**	**	**
Italian	**	**	**
Sandwiches/Hamburgers****	100	33	100
Regional	**	**	**
Ethnic*****	**	**	**
Average Check			
Under $5.00	111	100	120
$5.00 to $9.99	148	50	150
$10.00 and Over	74	33	105
Sales Volume			
Under $500,000	100	50	104
$500,000 to $999,999	117	50	134
$1,000,000 and Over	148	67	151
Affiliation			
Single Unit—Independent	100	56	105
Multi-Unit—Company Operated	81	50	111
Multi-Unit—Franchise Operated	198	83	194

*All amounts are medians. Derived from: the number of W-2s and the number of employees.
**Insufficient data.
***Continental includes French.
****Sandwiches/hamburgers includes specialty sandwiches, salad bar, hamburgers, pizza, subs and deli.
*****Ethnic includes German, Mexican, Oriental, Irish and International.

Exhibit B-8
Limited-Menu Tableservice
Employee Information*

	Full-Time Equivalent Employees(1)			Amount Per Full-Time Equivalent Employee	
	Total	Per 100 Restaurant Seats	Per 100 Average Daily Covers	Total Sales	Total Payroll
All Restaurants	23.7	20.7	11.7	$22,058	$6,806
Type of Establishment					
Food Only	20.4	19.4	9.5	$18,803	$5,775
Food and Beverage	25.5	21.3	12.7	23,648	7,103
Profit Versus Loss					
Net Profit	38.8	25.6	10.1	$23,306	$6,743
Net Loss	24.4	19.4	11.7	20,094	6,806
Restaurant Location					
Hotel	24.5	16.0	60.0	**	**
Shopping Center or Mall	16.0	19.1	10.6	$21,245	$6,806
Office Building	12.0	11.5	8.1	**	**
Sole Occupant	24.4	21.5	11.6	21,656	6,611
Other	25.3	25.6	18.6	18,803	7,252
Menu Theme					
Steak/Seafood	27.5	21.3	12.8	$23,676	$7,103
American	23.3	19.1	14.1	19,786	7,251
Continental***	**	**	**	**	**
Italian	**	**	**	**	**
Sandwiches/Hamburgers****	17.6	19.1	9.5	19,755	6,025
Regional	**	**	**	**	**
Ethnic*****	**	**	**	**	**
Average Check					
Under $5.00	22.7	20.6	6.9	$19,236	$5,838
$5.00 to $9.99	31.5	21.3	10.6	22,447	7,103
$10.00 and Over	29.1	21.4	25.6	23,796	6,946
Sales Volume					
Under $500,000	15.2	17.8	12.2	$19,493	$5,746
$500,000 to $999,999	31.7	20.6	10.6	22,117	7,530
$1,000,000 and Over	66.3	31.1	10.5	24,978	6,874
Affiliation					
Single Unit—Independent	20.8	19.2	12.8	$21,596	$6,754
Multi-Unit—Company Operated	23.0	21.5	12.1	21,656	6,723
Multi-Unit—Franchise Operated	66.0	32.5	8.1	29,045	7,623

*All amounts are medians.
**Insufficient data.
***Continental includes French.
****Sandwiches/hamburgers includes specialty sandwiches, salad bar, hamburgers, pizzas, subs and deli.
*****Ethnic includes German, Mexican, Oriental, Irish and International.
(1) Based on 35 hours per week.

Exhibit B-9
Limited-Menu Tableservice Cost of Benefits as a Percentage of Payroll*

All Restaurants	15.3%
Type of Establishment	
Food Only	13.3
Food and Beverage	15.5
Profit Versus Loss	
Net Profit	16.8
Net Loss	12.9
Restaurant Location	
Hotel	**
Shopping Center or Mall	12.7
Office Building	**
Sole Occupant	15.3
Other	15.7
Menu Theme	
Steak/Seafood	16.5
American	13.8
Continental***	**
Italian	**
Sandwiches/Hamburgers****	12.6
Regional	**
Ethnic*****	**
Average Check	
Under $5.00	14.8
$5.00 to $9.99	16.0
$10.00 and Over	15.1
Sales Volume	
Under $500,000	12.4
$500,000 to $999,999	15.5
$1,000,000 and Over	17.1
Affiliation	
Single Unit – Independent	15.1
Multi-Unit – Company Operated	13.0
Multi-Unit – Franchise Operated	17.8

*For respondents providing total annual cost of benefits for employees and total annual payroll for employees.
**Insufficient data.
***Continental includes French.
****Sandwiches/Hamburgers includes specialty sandwiches, salad bar, hamburgers, pizzas, subs and deli.
*****Ethnic includes German, Mexican, Oriental, Irish and International.

Exhibit B-10
Limited-Menu Tableservice
Statement of Income and Expenses—All Restaurants

	All Restaurants					
	Amount Per Seat			Ratio to Total Sales*		
	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile
Sales						
Food	$2,010	$3,433	$5,834	73.3%	91.2%	100.0%
Beverage	304	773	1,600	7.5	19.1	39.9
Total Sales	2,858	4,039	6,871	100.0	100.0	100.0
Cost of Sales						
Food	804	1,243	2,010	31.4	35.6	40.8
Beverage	103	226	508	24.0	28.2	37.3
Total Cost of Sales	976	1,511	2,314	31.2	34.2	38.0
Gross Profit	1,720	2,693	4,638	62.0	65.8	68.9
Other Income	11	33	98	0.3	0.7	1.7
Total Income	1,774	2,868	4,744	63.3	66.6	70.3
Controllable Expenses						
Payroll	812	1,348	1,928	21.8	27.2	32.3
Employee Benefits	98	168	320	3.0	3.9	4.8
Direct Operating Expenses	144	231	404	3.7	4.9	7.2
Music and Entertainment	6	11	45	0.1	0.2	0.8
Advertising and Promotion	36	86	251	0.9	2.2	3.9
Utilities	90	142	203	2.4	2.9	3.9
Administrative and General	94	189	428	2.4	3.9	6.8
Repairs and Maintenance	47	84	149	1.3	1.8	2.7
Total Controllable Expenses	1,417	2,154	3,511	43.4	49.6	55.1
Income Before Occupation Costs	417	830	1,489	11.9	16.9	23.2
Occupation Costs						
Rent	167	337	495	4.1	6.1	8.5
Property Taxes	14	31	50	0.3	0.5	0.9
Other Taxes	13	29	106	0.3	0.7	3.2
Property Insurance	35	62	94	0.8	1.3	1.8
Total Occupation Costs	205	385	652	5.6	8.2	11.0
Income Before Interest and Depreciation	69	433	919	2.2	8.9	15.9
Interest	19	69	146	0.5	1.2	2.6
Depreciation	58	112	277	1.4	2.7	4.5
Restaurant Profit	$ (61)	$ 197	$ 689	(1.4)%	5.1%	11.3%
Other Deductions	25	94	611	0.7	3.0	8.5
Income Before Income Taxes	$ (109)	$ 134	$ 632	(3.4)%	4.3%	9.3%

*All ratios are based as a percentage of total sales except food and beverage costs, which are based on their respective sales.

Exhibit B-11

Limited-Menu Tableservice

Statement of Income and Expenses—Amount Per Square Foot*

	All Restaurants			Type of Establishment		Menu Theme						
	Lower Quartile	Median	Upper Quartile	Food Only	Food and Beverage	Steak/ Seafood	American	Continental	Italian	Sandwiches/ Hamburgers ****	Regional	Ethnic
Sales												
Food	$66	$119	$203	$128	$116	$131	$106	**	**	$115	**	**
Beverage	10	30	53	N/A	30	28	20	**	**	67	**	**
Total Sales	$99	$146	$257	$128	$155	$160	$120	**	**	$145	**	**
Gross Profit	$60	$ 98	$168	$ 82	$102	$104	$ 77	**	**	$ 98	**	**
Occupation Costs												
Rent	$ 6.00	$ 11.28	$ 17.20	$ 8.49	$ 11.42	$ 12.40	$ 11.15	**	**	$ 9.22	**	**
Property Taxes	0.61	1.07	1.82	1.00	1.10	1.30	**	**	**	0.92	**	**
Other Taxes	0.41	0.78	3.57	2.46	0.77	0.85	**	**	**	0.73	**	**
Property Insurance	1.27	2.21	3.43	1.87	2.50	2.50	2.18	**	**	1.88	**	**
Total Occupation Costs	$ 8.11	$ 14.95	$ 24.38	$ 11.20	$ 15.43	$ 15.58	$ 11.76	**	**	$ 12.46	**	**

*All amounts are medians unless otherwise stated.
**Insufficient data.
****Sandwiches/hamburgers includes specialty sandwiches, salad bar, hamburgers, pizza, subs and deli.
N/A – Not applicable.

Average Check			Restaurant Location			Sales Volume ($000)		
Under $5.00	$5.00 to $9.99	$10.00 and Over	Shopping Center or Mall	Sole Occupant	Other	Under $500	$500 to $999	$1,000 and Over
$ 93	$132	$135	$118	$124	$ 62	$ 81	$124	$292
**	20	43	40	26	29	30	40	29
$121	$155	$173	$128	$161	$120	$111	$154	$315
$ 70	$102	$118	$ 85	$106	$ 67	$ 66	$102	$206
$ 9.22	$ 14.07	$ 10.06	$ 9.87	$ 11.43	$ 8.33	$ 7.95	$ 10.05	$ 18.85
0.92	1.27	1.01	0.70	1.14	**	0.78	0.69	1.63
0.57	0.70	1.27	0.91	0.75	**	0.70	0.59	1.30
1.79	2.50	2.73	1.55	2.71	1.90	1.55	2.60	3.27
$ 12.43	$ 16.27	$ 14.04	$ 14.95	$ 14.04	$ 12.41	$ 10.82	$ 12.99	$ 25.45

Exhibit B-12
Limited-Menu Tableservice
Statement of Income and Expenses—Amount Per Seat

	Type of Establishment					
	Food Only			Food and Beverage		
	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile
Sales						
Food	$2,848	$3,679	$5,509	$1,724	$3,377	$6,146
Beverage	N/A	N/A	N/A	304	773	1,600
Total Sales	2,848	3,679	5,509	2,756	4,632	7,411
Cost of Sales						
Food	956	1,260	2,089	732	1,183	1,956
Beverage	N/A	N/A	N/A	103	226	508
Total Cost of Sales	956	1,260	2,089	976	1,674	2,363
Gross Profit	1,670	2,370	3,540	1,773	2,843	5,050
Other Income	4	24	95	20	43	109
Total Income	1,712	2,388	3,583	1,812	3,145	5,091
Controllable Expenses						
Payroll	754	1,285	1,774	842	1,359	1,958
Employee Benefits	83	154	243	105	177	335
Direct Operating Expenses	125	181	259	180	274	430
Music and Entertainment	**	**	**	6	11	51
Advertising and Promotion	31	50	104	39	122	301
Utilities	76	127	221	93	147	203
Administrative and General	85	200	406	96	187	441
Repairs and Maintenance	46	78	116	47	88	188
Total Controllable Expenses	1,417	1,971	3,214	1,337	2,426	3,607
Income Before Occupation Costs	437	694	1,334	387	944	1,576
Occupation Costs						
Rent	156	282	420	168	353	522
Property Taxes	16	31	53	14	29	49
Other Taxes	6	65	134	13	29	99
Property Insurance	28	42	82	40	63	98
Total Occupation Costs	205	359	532	204	403	682
Income Before Interest and Depreciation	84	392	584	45	465	1,079
Interest	35	67	123	16	69	157
Depreciation	84	113	234	54	112	298
Restaurant Profit	$ (97)	$ 159	$ 468	$ (35)	$ 214	$ 756
Other Deductions	**	**	**	25	100	611
Income Before Income Taxes	$ (214)	$ 57	$ 457	$ (109)	$ 134	$ 683

N/A – Not applicable
**Insufficient data

Exhibit B-13

Limited-Menu Tableservice

Statement of Income and Expenses—Ratio to Total Sales*

	Type of Establishment					
	Food Only			Food and Beverage		
	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile
Sales						
Food	100.0%	100.0%	100.0%	60.7%	80.9%	92.9%
Beverage	N/A	N/A	N/A	7.5	19.1	39.9
Total Sales	100.0	100.0	100.0	100.0	100.0	100.0
Cost of Sales						
Food	30.8	35.2	41.8	31.9	36.1	40.6
Beverage	N/A	N/A	N/A	24.0	28.2	37.3
Total Cost of Sales	30.8	35.2	41.8	31.3	33.9	37.8
Gross Profit	58.2	64.8	69.2	62.3	66.1	68.7
Other Income	0.1	0.3	1.4	0.3	0.8	2.1
Total Income	60.0	65.4	70.1	63.6	66.9	70.7
Controllable Expenses						
Payroll	23.4	27.2	32.3	21.5	26.5	32.3
Employee Benefits	2.7	3.8	5.0	3.1	3.9	4.9
Direct Operating Expenses	2.6	4.6	9.1	3.8	5.2	7.0
Music and Entertainment	**	**	**	0.1	0.3	0.8
Advertising and Promotion	0.9	1.4	4.1	1.0	2.3	3.9
Utilities	2.5	3.3	4.2	2.3	2.8	3.6
Administrative and General	2.5	4.5	8.8	2.2	3.8	6.8
Repairs and Maintenance	1.2	1.8	2.5	1.3	1.8	2.7
Total Controllable Expenses	45.1	50.6	54.0	42.7	48.9	55.5
Income Before Occupation Costs	11.0	16.0	20.9	11.9	17.2	23.9
Occupation Costs						
Rent	4.2	6.4	8.8	4.0	6.1	8.4
Property Taxes	0.3	0.5	1.1	0.3	0.6	0.9
Other Taxes	0.1	2.2	4.7	0.3	0.7	2.5
Property Insurance	0.7	1.0	1.9	0.9	1.3	1.8
Total Occupation Costs	5.9	7.7	10.7	5.3	8.3	11.4
Income Before Interest and Depreciation	3.7	7.5	14.3	1.4	9.0	16.2
Interest	0.7	1.6	3.0	0.4	1.0	2.4
Depreciation	1.8	2.6	6.2	1.3	2.7	4.4
Restaurant Profit	(2.2)%	4.3%	10.1%	(1.2)%	5.4%	12.4%
Other Deductions	**	**	**	1.0	3.1	8.5
Income Before Income Taxes	(3.2)%	4.7%	12.3%	(3.8)%	3.2%	9.2%

N/A - Not applicable.
*All ratios are based as a percentage of total sales except food and beverage costs, which are based on their respective sales.
**Insufficient data.

Exhibit B-14 —
Limited-Menu Tableservice
Statement of Income and Expenses—Amount Per Seat

	Affiliation								
	Single Unit Independent			Multi-Unit Company Owned			Multi-Unit Franchise Operated		
	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile
Sales									
Food	$1,762	$2,933	$3,874	$1,892	$3,429	$4,906	$7,603	$8,603	$10,491
Beverage	367	824	1,442	709	1,012	2,632	204	260	298
Total Sales	2,511	3,674	5,323	2,526	4,039	5,859	8,178	8,925	10,774
Cost of Sales									
Food	737	1,119	1,435	702	1,168	1,748	2,534	2,911	3,602
Beverage	132	270	598	169	261	727	49	59	75
Total Cost of Sales	957	1,316	1,944	781	1,301	2,039	2,564	2,965	3,673
Gross Profit	1,569	2,286	3,425	1,836	2,737	3,882	5,416	6,027	7,132
Other Income	8	30	147	2	27	61	29	42	105
Total Income	1,608	2,462	3,575	1,838	2,756	3,904	5,454	6,123	7,214
Controllable Expenses									
Payroll	732	1,040	1,688	733	1,191	1,723	1,788	2,100	2,429
Employee Benefits	94	162	249	89	154	289	327	355	418
Direct Operating Expenses	119	207	364	116	193	262	267	424	526
Music and Entertainment	5	15	93	**	**	**	**	**	**
Advertising and Promotion	36	81	181	24	51	125	302	388	646
Utilities	82	127	186	79	108	182	204	244	350
Administrative and General	58	120	314	87	146	251	502	601	740
Repairs and Maintenance	47	80	126	36	67	123	194	254	294
Total Controllable Expenses	1,198	1,944	2,968	1,354	2,019	2,963	3,841	4,463	5,033
Income Before Occupation Costs	312	685	1,053	430	766	986	1,506	1,810	2,289
Occupation Costs									
Rent	111	245	421	166	331	407	455	581	727
Property Taxes	12	19	47	13	18	42	36	42	55
Other Taxes	14	36	134	7	14	47	**	**	**
Property Insurance	35	58	85	30	48	98	80	90	97
Total Occupation Costs	174	318	556	211	374	510	649	747	843
Income Before Interest and Depreciation	15	289	682	24	329	680	878	1,140	1,531
Interest	15	45	122	19	36	81	96	186	310
Depreciation	42	88	216	56	114	168	320	395	515
Restaurant Profit	$ (85)	$ 159	$ 579	$ (148)	$ 163	$ 537	$ 208	$ 761	$ 954
Other Deductions	**	**	**	**	**	**	**	**	**
Income Before Income Taxes	$ (437)	$ 45	$ 327	$ (162)	$ 110	$ 406	$ (1)	$ 761	$ 1,207

**Insufficient data.

Exhibit B-15
Limited-Menu Tableservice
Statement of Income and Expenses—Ratio to Total Sales*

	Affiliation								
	Single Unit Independent			Multi-Unit Company Owned			Multi-Unit Franchise Operated		
	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile
Sales									
Food	70.4%	85.9%	100.0%	69.5%	83.3%	100.0%	97.3%	97.5%	99.0%
Beverage	12.8	22.1	42.0	17.9	25.5	43.7	2.4	2.6	2.8
Total Sales	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Cost of Sales									
Food	32.2	37.7	44.1	30.8	33.2	39.4	28.9	34.2	35.2
Beverage	25.2	33.5	41.7	24.0	27.9	31.0	22.6	24.6	25.8
Total Cost of Sales	31.9	35.7	41.5	30.6	32.9	35.4	28.9	34.0	34.9
Gross Profit	58.5	64.3	68.1	64.6	67.1	69.4	65.1	66.0	71.1
Other Income	0.2	0.9	3.6	0.1	0.3	1.2	0.4	0.4	0.7
Total Income	62.3	66.0	71.6	65.0	67.4	70.1	65.5	66.4	72.5
Controllable Expenses									
Payroll	21.1	27.6	34.4	26.0	28.6	32.8	20.7	22.0	25.7
Employee Benefits	2.8	3.8	5.3	3.3	4.1	5.2	3.4	3.9	4.2
Direct Operating Expenses	3.4	5.4	8.3	3.8	4.9	6.3	3.3	4.8	5.2
Music and Entertainment	0.1	0.7	1.5	**	**	**	**	**	**
Advertising and Promotion	0.9	1.8	3.8	0.6	1.4	2.6	2.9	3.9	7.7
Utilities	2.4	3.2	4.1	2.3	3.0	3.9	2.4	2.6	3.0
Administrative and General	1.9	3.4	5.9	2.5	3.6	9.2	6.6	6.8	6.8
Repairs and Maintenance	1.2	1.7	2.5	1.2	1.6	2.1	1.8	2.6	2.9
Total Controllable Expenses	39.0	49.6	55.9	43.8	50.9	55.4	44.2	45.8	53.2
Income Before Occupation Costs	10.4	15.9	25.6	12.1	16.0	21.3	18.7	20.3	22.2
Occupation Costs									
Rent	3.5	6.3	8.3	4.2	6.6	10.1	5.6	6.0	6.5
Property Taxes	0.3	0.6	1.1	0.3	0.5	1.0	0.3	0.4	0.6
Other Taxes	0.4	1.1	4.5	0.2	0.4	0.8	**	**	**
Property Insurance	0.9	1.5	2.0	0.7	1.4	1.7	0.8	0.9	1.1
Total Occupation Costs	5.2	8.7	11.0	6.0	8.0	12.1	7.0	7.6	8.3
Income Before Interest and Depreciation	0.4	6.6	16.4	1.2	7.8	14.5	9.9	12.4	15.7
Interest	0.4	1.0	2.2	0.4	1.0	3.1	0.9	1.4	3.9
Depreciation	1.0	2.1	4.9	1.7	2.6	3.7	2.8	4.2	5.3
Restaurant Profit	(1.5)%	4.3%	12.7%	(2.7)%	5.0%	12.3%	2.4%	7.7%	10.6%
Other Deductions	**	**	**	**	**	**	**	**	**
Income Before Income Taxes	(7.8)%	1.8%	8.9%	(3.4)%	4.9%	12.4%	0.0%	7.7%	10.6%

*All ratios are based as a percentage of total sales except food and beverage costs, which are based on their respective sales.
**Insufficient data.

Exhibit B-16

Limited-Menu Tableservice

Statement of Income and Expenses—Amount Per Seat

	Sales Volume ($000)								
	Under $500			$500 to $999			$1,000 and Over		
	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile
Sales									
Food	$1,697	$2,415	$3,594	$2,250	$3,403	$4,906	$5,213	$7,511	$ 8,876
Beverage	316	703	1,261	401	898	2,097	260	1,012	1,651
Total Sales	2,211	3,071	4,527	3,195	4,005	5,909	6,245	8,280	10,416
Cost of Sales									
Food	628	945	1,295	825	1,289	1,755	1,674	2,552	3,176
Beverage	133	235	630	109	226	584	59	223	511
Total Cost of Sales	831	1,216	1,643	1,029	1,705	2,034	2,046	2,574	3,636
Gross Profit	1,307	1,871	2,890	2,135	2,778	3,938	4,046	5,526	6,904
Other Income	4	29	195	9	29	61	25	44	75
Total Income	1,496	2,028	3,099	2,142	2,969	3,958	4,107	5,580	7,045
Controllable Expenses									
Payroll	600	862	1,278	985	1,348	1,730	1,496	1,946	2,429
Employee Benefits	66	105	170	125	189	290	184	349	422
Direct Operating Expenses	105	185	277	131	204	344	237	400	593
Music and Entertainment	**	**	**	4	11	83	5	9	12
Advertising and Promotion	19	40	103	50	96	156	117	260	468
Utilities	64	125	171	94	126	182	150	202	264
Administrative and General	57	103	202	83	161	332	220	494	702
Repairs and Maintenance	30	51	100	53	72	121	109	226	286
Total Controllable Expenses	963	1,443	2,042	1,776	2,268	3,014	3,097	3,924	5,010
Income Before Occupation Costs	217	685	965	319	596	1,042	1,133	1,764	2,315
Occupation Costs									
Rent	99	221	415	164	251	406	361	486	633
Property Taxes	12	18	46	9	15	37	33	43	63
Other Taxes	9	29	99	9	20	198	28	38	127
Property Insurance	25	41	77	40	60	84	67	91	114
Total Occupation Costs	173	291	432	148	350	531	446	676	888
Income Before Interest and Depreciation	(11)	252	617	24	303	566	501	1,093	1,534
Interest	17	40	116	10	56	111	42	134	303
Depreciation	54	114	207	49	87	118	103	284	416
Restaurant Profit	$ (148)	$ 151	$ 578	$ (156)	$ 119	$ 331	$ 52	$ 748	$ 1,076
Other Deductions	**	**	**	**	**	**	**	**	**
Income Before Income Taxes	$ (244)	$ 410	$ 387	$ (236)	$ (63)	$ 473	$ 39	$ 679	$ 1,028

**Insufficient data.

Exhibit B-17
Limited-Menu Tableservice
Statement of Income and Expenses—Ratio to Total Sales*

	Sales Volume ($000)								
	Under $500			$500 to $999			$1,000 and Over		
	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile
Sales									
Food	70.9%	91.7%	100.0%	69.9%	86.6%	100.0%	79.8%	96.8%	97.6%
Beverage	12.5	22.6	47.4	12.8	27.5	51.9	2.6	14.1	21.4
Total Sales	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Cost of Sales									
Food	32.2	37.6	44.1	30.8	35.1	42.7	30.8	34.8	36.7
Beverage	28.2	37.8	44.4	24.9	27.4	29.9	22.6	24.7	29.9
Total Cost of Sales	33.1	36.2	41.8	29.1	32.5	36.4	30.4	33.8	35.6
Gross Profit	58.2	63.8	66.9	63.6	67.5	70.9	64.4	66.2	69.6
Other Income	0.1	0.9	4.1	0.2	0.8	2.1	0.3	0.4	1.0
Total Income	60.0	64.8	68.7	64.8	68.1	72.1	64.8	66.8	70.5
Controllable Expenses									
Payroll	21.4	27.2	34.0	24.8	28.5	34.9	20.5	23.0	28.5
Employee Benefits	2.7	3.4	4.2	3.2	4.3	6.6	3.2	4.0	4.8
Direct Operating Expenses	3.1	5.1	8.9	4.2	4.9	8.9	3.7	4.9	6.3
Music and Entertainment	**	**	**	0.1	0.2	0.8	0.1	0.1	0.3
Advertising and Promotion	0.6	1.3	3.1	1.1	2.4	3.9	1.5	2.9	4.4
Utilities	2.5	3.4	4.4	2.2	3.0	3.8	2.2	2.7	3.0
Administrative and General	1.9	2.9	5.9	2.5	3.8	6.8	2.6	6.5	6.8
Repairs and Maintenance	0.9	1.7	2.4	1.2	1.6	2.3	1.6	2.3	2.9
Total Controllable Expenses	37.4	47.2	54.4	49.6	53.5	58.6	43.9	46.9	53.4
Income Before Occupation Costs	8.4	16.3	27.6	10.8	13.3	19.0	16.7	20.3	23.0
Occupation Costs									
Rent	4.1	6.9	9.7	3.4	5.6	8.6	4.9	6.0	6.7
Property Taxes	0.3	0.6	1.3	0.2	0.5	0.9	0.3	0.5	0.7
Other Taxes	0.4	0.8	4.1	0.3	0.4	4.1	0.3	0.7	2.4
Property Insurance	0.8	1.3	2.3	0.9	1.5	1.8	0.8	1.1	1.7
Total Occupation Costs	6.1	9.3	13.5	4.2	8.0	10.6	6.2	7.5	9.8
Income Before Interest and Depreciation	(0.3)	8.3	17.6	0.9	7.2	11.6	5.8	12.0	16.2
Interest	0.4	1.1	2.7	0.3	1.0	2.3	0.6	1.4	3.1
Depreciation	1.4	2.9	7.2	1.2	2.3	3.3	1.3	3.2	4.5
Restaurant Profit	(6.3)%	4.9%	13.8%	(3.4)%	3.1%	6.2%	1.3%	7.3%	11.1%
Other Deductions	**	**	**	**	**	**	**	**	**
Income Before Income Taxes	(7.8)%	3.2%	13.1%	(5.7)%	(1.9)%	8.2%	1.0%	6.4%	9.9%

*All ratios are based as a percentage of total sales except food and beverage costs, which are based on their respective sales.
**Insufficient data.

Exhibit B-18
Limited-Menu Tableservice
Statement of Income and Expenses—Amount Per Seat

	Menu Theme								
	Steak/Seafood			American			Sandwiches/Hamburgers***		
	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile
Sales									
Food	$2,171	$3,794	$6,707	$1,687	$2,806	$3,659	$1,773	$2,654	$6,195
Beverage	276	604	1,224	238	742	1,781	351	1,542	2,959
Total Sales	3,147	4,898	7,731	2,483	3,378	4,901	2,306	4,017	6,539
Cost of Sales									
Food	845	1,412	2,371	657	1,106	1,403	702	1,063	1,775
Beverage	75	217	394	65	198	444	137	546	797
Total Cost of Sales	1,080	1,755	2,574	927	1,310	1,778	833	1,443	2,248
Gross Profit	1,909	2,871	5,332	1,653	2,141	3,166	1,522	2,577	4,049
Other Income	11	31	72	5	20	38	22	85	208
Total Income	2,142	3,106	5,392	1,655	2,141	3,498	1,523	2,613	4,115
Controllable Expenses									
Payroll	849	1,423	1,974	587	1,242	1,735	728	1,136	2,038
Employee Benefits	127	231	347	66	125	202	81	135	254
Direct Operating Expenses	137	261	484	197	342	394	130	205	286
Music and Entertainment	5	10	51	**	**	**	**	**	**
Advertising and Promotion	47	123	323	13	29	82	19	71	228
Utilities	113	165	211	65	87	175	76	125	265
Administrative and General	101	216	517	28	62	184	82	196	392
Repairs and Maintenance	56	100	213	29	72	88	34	66	145
Total Controllable Expenses	1,648	2,570	3,904	1,117	1,763	3,094	1,405	2,009	3,773
Income Before Occupation Costs	430	954	1,796	430	685	926	200	740	1,215
Occupation Costs									
Rent	178	356	537	188	350	388	110	221	505
Property Taxes	14	37	49	**	**	**	9	19	43
Other Taxes	15	29	106	**	**	**	7	22	66
Property Insurance	38	68	97	19	61	105	32	54	86
Total Occupation Costs	195	430	698	291	361	529	204	343	620
Income Before Interest and Depreciation	131	561	1,160	(28)	311	484	28	337	702
Interest	19	74	168	10	48	124	32	73	145
Depreciation	55	112	309	46	100	271	75	114	178
Restaurant Profit	$ (17)	$ 322	$ 845	$ (162)	$ 193	$ 401	$ (162)	$ 110	$ 563
Other Deductions	24	94	659	**	**	**	**	**	**
Income Before Income Taxes	$ (84)	$ 232	$ 781	$ (339)	$ 158	$ 476	$ (172)	$ 17	$ 317

**Insufficient data.
***Sandwiches/hamburgers includes specialty sandwiches, salad bar, hamburgers, pizza, subs and deli.

Exhibit B-19
Limited-Menu Tableservice
Statement of Income and Expenses—Ratio to Total Sales*

	Menu Theme								
	Steak/Seafood			American			Sandwiches/Hamburgers***		
	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile
Sales									
Food	77.2%	85.9%	98.7%	73.6%	97.0%	100.0%	56.3%	97.5%	100.0%
Beverage	4.4	17.8	26.7	4.2	21.1	30.6	12.0	42.8	61.0
Total Sales	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Cost of Sales									
Food	32.2	36.1	40.7	29.0	35.6	39.4	30.6	33.4	41.9
Beverage	24.0	27.5	35.7	24.0	28.7	40.9	24.7	32.7	39.5
Total Cost of Sales	31.6	34.9	37.9	29.1	33.9	40.1	30.8	33.3	38.8
Gross Profit	62.1	65.1	68.4	59.9	66.1	71.0	61.2	66.7	69.2
Other Income	0.3	0.5	1.4	0.1	0.3	1.0	0.3	1.5	3.6
Total Income	63.0	65.9	69.7	62.5	66.8	71.8	63.7	68.0	70.6
Controllable Expenses									
Payroll	21.6	25.5	31.4	19.9	30.1	33.8	24.7	27.9	32.5
Employee Benefits	3.2	4.1	5.4	2.2	3.3	4.8	2.8	3.5	4.5
Direct Operating Expenses	3.5	4.9	6.4	4.8	6.8	12.6	3.2	4.9	8.4
Music and Entertainment	0.1	0.2	0.8	**	**	**	**	**	**
Advertising and Promotion	1.2	2.5	3.9	0.4	1.0	2.2	0.8	2.0	4.7
Utilities	2.4	2.8	3.7	2.0	2.5	3.1	2.7	3.5	4.2
Administrative and General	2.5	3.9	6.8	0.7	2.6	4.9	2.4	4.2	8.8
Repairs and Maintenance	1.5	2.1	2.7	0.7	1.5	3.3	1.1	1.5	2.0
Total Controllable Expenses	42.5	47.4	54.6	41.3	49.5	54.3	45.7	53.3	56.8
Income Before Occupation Costs	12.9	17.1	23.4	12.9	17.0	25.2	6.9	16.3	21.1
Occupation Costs									
Rent	3.9	6.0	8.5	5.5	6.9	9.8	4.1	6.5	7.4
Property Taxes	0.3	0.6	0.9	**	**	**	0.3	0.4	0.8
Other Taxes	0.3	0.7	2.8	**	**	**	0.2	0.6	2.9
Property Insurance	0.8	1.3	1.9	0.6	1.5	2.6	0.9	1.2	1.8
Total Occupation Costs	5.2	7.5	10.9	8.6	9.8	13.4	6.1	8.3	10.7
Income Before Interest and Depreciation	4.4	9.0	16.5	(0.8)	7.4	16.6	0.8	7.5	12.4
Interest	0.4	1.1	2.5	0.2	1.3	2.1	0.7	1.4	3.3
Depreciation	1.2	2.6	4.4	1.1	2.8	6.7	1.6	2.8	4.3
Restaurant Profit	(0.2)%	5.5%	12.4%	(4.4)%	4.9%	12.8%	(3.4)%	3.2%	9.8%
Other Deductions	0.6	3.7	8.7	**	**	**	**	**	**
Income Before Income Taxes	(2.2)%	4.8%	9.3%	(6.8)%	4.9%	15.1%	(5.4)%	2.5%	9.4%

*All ratios are based as a percentage of total sales except food and beverage costs, which are based on their respective sales.
**Insufficient data.
***Sandwiches/hamburgers includes specialty sandwiches, salad bar, hamburgers, pizza, subs and deli.

Exhibit B-20
Limited-Menu Tableservice
Statement of Income and Expenses—Ratio to Total Sales*

	Metropolitan Area (Population)								
	Under 500,000			500,000 to 1,999,999			2,000,000 and Over		
	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile
Sales									
Food	62.7%	83.5%	100.0%	75.1%	97.3%	100.0%	**	**	**
Beverage	16.5	24.5	51.9	2.6	16.5	37.5	**	**	**
Total Sales	100.0	100.0	100.0	100.0	100.0	100.0	**	**	**
Cost of Sales									
Food	29.7	34.1	39.9	33.3	37.0	43.4	**	**	**
Beverage	22.7	27.5	35.0	24.8	28.2	34.3	**	**	**
Total Cost of Sales	29.6	32.9	35.7	32.5	34.8	37.9	32.4	34.7	46.6
Gross Profit	64.3	67.1	70.4	62.1	65.2	67.5	53.4	65.4	67.7
Other Income	0.1	0.4	1.7	0.2	0.5	1.2	**	**	**
Total Income	64.4	67.4	71.7	63.0	66.4	69.7	60.1	65.4	68.1
Controllable Expenses									
Payroll	21.9	27.2	31.4	22.8	28.1	35.3	21.5	31.5	34.6
Employee Benefits	3.1	3.7	4.7	3.7	4.2	6.2	1.1	2.9	4.9
Direct Operating Expenses	3.5	4.8	6.3	3.7	5.1	7.3	**	**	**
Music and Entertainment	0.1	0.4	4.4	0.1	0.1	0.3	**	**	**
Advertising and Promotion	0.6	2.2	3.9	0.9	2.3	3.7	0.9	2.1	4.2
Utilities	2.3	2.8	3.9	2.3	3.0	3.8	2.7	3.0	4.2
Administrative and General	2.7	5.4	8.5	1.8	3.2	6.8	**	**	**
Repairs and Maintenance	1.2	1.7	2.3	1.4	2.0	2.9	0.9	2.0	2.7
Total Controllable Expenses	42.1	50.3	55.2	44.2	49.0	54.2	45.7	52.1	56.0
Income Before Occupation Costs	13.2	18.5	24.0	10.9	17.2	22.9	5.3	12.7	20.3
Occupation Costs									
Rent	3.8	6.0	9.3	6.0	6.9	9.7	3.8	5.4	6.6
Property Taxes	0.3	0.6	1.1	0.2	0.6	0.7	**	**	**
Other Taxes	0.2	0.6	2.4	0.3	0.8	2.7	**	**	**
Property Insurance	0.9	1.2	2.0	0.8	1.3	1.8	**	**	**
Total Occupation Costs	5.5	8.3	11.8	6.6	8.6	11.8	5.1	7.3	8.6
Income Before Interest and Depreciation	5.2	8.9	15.6	1.0	9.0	14.0	0.4	5.4	12.0
Interest	0.2	1.1	2.5	0.5	1.0	2.3	**	**	**
Depreciation	1.5	2.8	4.5	1.1	2.5	4.2	**	**	**
Restaurant Profit	(0.9)%	5.5%	12.3%	(1.6)%	4.5%	9.8%	(1.5)%	1.6%	6.2%
Other Deductions	**	**	**	**	**	**	**	**	**
Income Before Income Taxes	(3.5)%	5.1%	12.8%	(5.5)%	1.4%	9.2%	**	**	**

*All ratios are based as a percentage of total sales except food and beverage costs, which are based on their respective sales.
**Insufficient data.

Exhibit B-21
Limited-Menu Tableservice
Statement of Income and Expenses—Amount Per Seat

	Metropolitan Area (Population)								
	Under 500,000			500,000 to 1,999,999			2,000,000 and Over		
	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile
Sales									
Food	$2,250	$3,466	$5,518	$1,979	$3,924	$7,882	**	**	**
Beverage	663	1,025	1,923	230	739	1,781	**	**	**
Total Sales	3,097	4,127	6,163	3,037	5,052	7,534	2,890	7,597	10,834
Cost of Sales									
Food	805	1,216	1,726	847	1,531	2,511	**	**	**
Beverage	168	322	631	59	205	460	**	**	**
Total Cost of Sales	999	1,469	2,105	1,089	1,795	2,515	1,127	2,879	3,712
Gross Profit	1,855	2,737	4,127	2,008	3,393	5,278	1,764	4,657	7,123
Other Income	8	24	99	20	39	68	**	**	**
Total Income	1,895	2,814	4,181	2,114	3,549	5,335	1,764	4,790	7,124
Controllable Expenses									
Payroll	842	1,131	1,769	1,351	1,688	2,163	**	**	**
Employee Benefits	117	162	260	170	262	355	**	**	**
Direct Operating Expenses	135	203	355	188	317	525	**	**	**
Music and Entertainment	9	14	96	3	7	36	**	**	**
Advertising and Promotion	31	83	168	36	136	302	**	**	**
Utilities	88	128	188	122	172	220	**	**	**
Administrative and General	90	237	461	95	161	474	**	**	**
Repairs and Maintenance	39	70	137	61	113	251	**	**	**
Total Controllable Expenses	1,626	2,070	3,316	1,991	3,014	3,858	**	**	**
Income Before Occupation Costs	506	897	1,448	461	863	1,677	**	**	**
Occupation Costs									
Rent	168	323	487	222	408	547	**	**	**
Property Taxes	14	26	46	13	36	48	**	**	**
Other Taxes	8	27	138	10	36	96	**	**	**
Property Insurance	38	62	91	37	70	93	**	**	**
Total Occupation Costs	244	405	639	299	508	687	**	**	**
Income Before Interest and Depreciation	167	473	868	50	433	915	**	**	**
Interest	10	58	123	19	71	117	**	**	**
Depreciation	56	111	251	47	111	302	**	**	**
Restaurant Profit	$ (53)	$ 249	$ 657	$ (87)	$ 268	$ 764	**	**	**
Other Deductions	**	**	**	**	**	**	**	**	**
Income Before Income Taxes	$ (144)	$ 223	$ 682	$ (158)	$ 200	$ 764	**	**	**

**Insufficient data

Exhibit B-22
Limited-Menu Tableservice
Statement of Income and Expenses—Amount Per Seat

	Metropolitan/Non-Metropolitan Location					
	Inside MSA*			Outside MSA*		
	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile
Sales						
Food	$2,241	$3,709	$6,281	$1,898	$2,938	$3,904
Beverage	304	886	1,815	266	368	751
Total Sales	3,097	4,786	7,411	2,203	2,945	4,554
Cost of Sales						
Food	847	1,305	2,089	656	1,068	1,405
Beverage	96	248	627	81	174	337
Total Cost of Sales	1,057	1,722	2,401	918	1,260	1,579
Gross Profit	1,922	2,982	5,111	1,294	1,670	2,691
Other Income	9	30	75	20	55	153
Total Income	2,049	3,241	5,159	1,294	1,765	2,994
Controllable Expenses						
Payroll	981	1,456	2,040	516	675	1,191
Employee Benefits	125	192	341	46	90	190
Direct Operating Expenses	164	247	412	60	179	286
Music and Entertainment	5	11	51	**	**	**
Advertising and Promotion	36	112	244	38	65	252
Utilities	108	154	222	63	94	164
Administrative and General	96	216	463	65	114	186
Repairs and Maintenance	48	92	179	42	72	100
Total Controllable Expenses	1,586	2,570	3,765	893	1,284	2,028
Income Before Occupation Costs	455	871	1,600	236	493	1,228
Occupation Costs						
Rent	190	359	524	74	183	239
Property Taxes	14	31	47	12	24	57
Other Taxes	10	30	103	13	25	119
Property Insurance	38	66	94	24	44	93
Total Occupation Costs	266	430	688	87	239	332
Income Before Interest and Depreciation	103	465	903	(4)	268	972
Interest	19	69	124	17	60	151
Depreciation	56	112	298	39	137	246
Restaurant Profit	$ (72)	$ 214	$ 689	$ (153)	$ 159	$ 758
Other Deductions	43	134	632	**	**	**
Income Before Income Taxes	$ (148)	$ 119	$ 667	$ (153)	$ 113	$ 445

*Metropolitan statistical area
**Insufficient data

Exhibit B-23
Limited-Menu Tableservice
Statement of Income and Expenses—Ratio to Total Sales*

	Metropolitan/Non-Metropolitan Location					
	Inside MSA***			Outside MSA***		
	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile
Sales						
Food	69.9%	87.2%	100.0%	81.2%	93.3%	100.0%
Beverage	8.6	21.9	43.3	6.5	15.1	23.9
Total Sales	100.0	100.0	100.0	100.0	100.0	100.0
Cost of Sales						
Food	31.3	35.6	41.9	32.5	36.8	40.6
Beverage	24.0	27.8	35.3	24.6	35.0	40.0
Total Cost of Sales	30.9	33.8	37.0	33.6	37.6	42.3
Gross Profit	63.0	66.2	69.1	57.8	62.4	66.4
Other Income	0.2	0.4	1.5	0.7	1.3	3.3
Total Income	63.9	66.9	70.4	58.3	63.6	67.9
Controllable Expenses						
Payroll	22.5	27.6	32.5	19.0	23.0	30.0
Employee Benefits	3.2	4.0	4.8	1.8	3.1	4.9
Direct Operating Expenses	3.7	4.9	7.0	2.6	5.3	7.9
Music and Entertainment	0.1	0.2	0.8	**	**	**
Advertising and Promotion	0.9	2.2	3.8	1.2	2.0	3.9
Utilities	2.3	2.9	3.9	2.5	3.1	4.0
Administrative and General	2.5	4.1	6.8	2.1	3.0	4.9
Repairs and Maintenance	1.3	1.7	2.6	1.3	2.0	2.8
Total Controllable Expenses	43.8	50.1	55.2	34.1	47.5	54.4
Income Before Occupation Costs	12.3	17.2	23.0	10.8	15.8	30.3
Occupation Costs						
Rent	4.2	6.3	9.1	2.9	5.8	7.7
Property Taxes	0.3	0.5	0.8	0.3	0.6	1.7
Other Taxes	0.3	0.7	2.5	0.4	1.0	4.6
Property Insurance	0.8	1.2	1.8	0.8	1.4	2.3
Total Occupation Costs	5.6	8.3	11.6	3.8	7.9	10.2
Income Before Interest and Depreciation	2.4	8.4	14.5	(0.2)	8.4	27.8
Interest	0.4	1.1	2.5	0.7	1.6	3.4
Depreciation	1.3	2.6	4.2	1.4	3.6	7.3
Restaurant Profit	(1.3)%	4.9%	10.2%	(4.3)%	4.8%	22.4%
Other Deductions	1.0	4.3	8.8	**	**	**
Income Before Income Taxes	(3.6)%	1.8%	8.8%	(4.3)%	4.4%	18.9%

*All ratios are based as a percentage of total sales except food and beverage costs, which are based on their respective sales.
**Insufficient data.
***Metropolitan statistical area.

SECTION C—LIMITED-MENU NO TABLESERVICE

Exhibit C-1 presents the composition of the 260 limited-menu no tableservice restaurants in this year's study. Almost 75 percent of these participants serve food only and over half fall in the sandwich/hamburger menu theme. A majority of the respondents have a sales volume under $200,000 and are the sole occupant of their building.

The median average check is $4.13 and the median average daily seat turnover is 4.1. The median number of full-time equivalent employees was 17.4 and total sales per employee was $24,226. Payroll expenses per full-time equivalent employee were $6,912.

Occupation costs per square foot data for limited-menu no tableservice establishments were $14.95. Restaurants located in a shopping center or a mall reported the highest total sales per square foot of $278.

Multi-unit franchisee operations reported the highest total sales per seat, $8,852, while multi-unit company owned restaurants had the highest income before income taxes of $555. Limited-menu no tableservice restaurants with American menu themes reported the highest total sales per seat.

Highlights
• The median check was $4.13, and the average daily seat turnover was 4.1.
• Establishments realizing a net profit reported median total sales of $6,885 per seat, while those experiencing a net loss reported total sales of $4,684.
• Median total sales per full-time equivalent employee were $24,226.
• Median restaurant profit was 8.2 percent in 1989.
• The median total cost of sales was $2,195 per seat.

Characteristics
• Almost half (46 percent) of the establishments operate at a sales volume less than $200,000.
• Over 38 percent operate as single-unit independents.
• Less than 25 percent offer both food and beverage.

Exhibit C-1
Composition of Participating Limited-Menu
No Tableservice Restaurants
Number of Respondents: 260

	Percentage of Respondents
Type of Establishment:	
Food Only	74.6%
Food and Beverage	23.9
Not Specified	1.5
Years in Business:	
Under 5 Years	32.3%
5 to 10 Years	28.5
Over 10 Years	37.7
Not Specified	1.5
Region:†	
Northeast	10.8%
North Central	19.2
South	32.3
West	36.9
Not Specified	0.8
Average Check:(2)	
Under $4.00	26.5%
$4.00 and Over	28.9
Not Specified	44.6
Affiliation:	
Single Unit– Independent	38.5%
Multi-Unit– Company Operated	21.1
Multi-Unit– Franchisee Operated	28.9
Not Specified	11.5
Meals Served:	
Breakfast and Lunch Only	4.2%
Lunch and Dinner Only	69.6
Breakfast and Dinner Only	15.4
Open 24 Hours	1.9
Lunch Only	3.5
Dinner Only	2.7
Not Specified	2.7
Metropolitan Area:	
Inside	66.9%
Outside	29.2
Not Specified	3.9

	Percentage of Respondents
Profit Versus Loss:(1)	
Net Profit	78.3%
Net Loss	21.7
Lease Versus Own:	
Own Land and Building	27.3%
Lease Land and Building	51.5
Lease Land and Own Building	5.8
Own Land and Lease Building	1.3
Not Specified	13.9
Ownership:	
Sole Proprietorship	24.6%
Partnership	12.7
Public Corporation	2.7
Private Corporation	59.6
Not Specified	0.4
Menu Theme:	
Steak/Seafood	6.2%
Sandwiches/Hamburgers****	50.4
Mexican	6.9
Chicken	11.2
Not Specified	25.3
Sales Volume:	
Under $200,000	45.8%
$200,000 to $399,999	21.5
$400,000 to $599,999	12.3
$600,000 and Over	20.4
Restaurant Location:	
Hotel	1.2%
Shopping Center or Mall	28.8
Office Building	2.3
Transportation Center	0.4
Club	0.4
Sole Occupant	59.2
Other	5.7
Not Specified	2.0

(1) For respondents specifying
(2) Per person, all meals
****Sandwiches/hamburgers includes specialty sandwiches, salad bar, hamburgers, pizza, subs and deli
†Regions
Northeast: CT, ME, MA, NH, NJ, NY, PA, RI, VT
North Central: IL, IN, IA, KS, MI, MN, MO, NE, ND, OH, SD, WI
South: AL, AR, DC, DE, FL, GA, KY, LA, MD, MS, OK, NC, SC, TN, TX, VA, WV
West: AK, AZ, CA, CO, HI, ID, MT, NV, NM, OR, UT, WA, WY

Exhibit C-2
Limited-Menu No Tableservice
Average Check

	Total		
	Lower Quartile	Median	Upper Quartile
All Restaurants	$2.86	$4.13	$ 6.52
Type of Establishment			
Food Only	$2.65	$3.80	$ 7.66
Food and Beverage	3.85	5.63	6.00
Restaurant Location			
Shopping Center or Mall	$2.53	$4.21	$ 9.95
Sole Occupant	2.87	4.14	5.90
Other	2.87	3.41	6.51
Meals Served			
Breakfast and Lunch Only	**	**	**
Lunch and Dinner Only	$3.00	$4.98	$ 6.98
Dinner Only	**	**	**
Breakfast and Dinner Only	2.36	2.88	4.13
Open 24 Hours	**	**	**
Menu Theme			
Steak/Seafood	**	**	**
American	$3.05	$4.96	$ 5.82
Continental***	**	**	**
Italian	**	**	**
Sandwiches/Hamburgers****	2.84	4.85	9.58
Regional	**	**	**
Ethnic*****	**	**	**
Sales Volume			
Under $200,000	$2.05	$2.63	$ 6.28
$200,000 to $399,999	2.86	3.98	5.77
$400,000 to $599,999	2.80	4.49	9.99
$600,000 and Over	3.05	5.05	10.05
Affiliation			
Single Unit—Independent	$2.74	$3.80	$ 5.90
Multi-Unit—Company Operated	2.88	4.06	5.74
Multi-Unit—Franchise Operated	3.28	5.09	9.99

**Insufficient data.
***Continental includes French.
****Sandwiches/hamburgers includes specialty sandwiches, salad bar, hamburgers, pizza, subs and deli.
*****Ethnic includes German, Mexican, Oriental, Irish and International.

Exhibit C-3
Limited-Menu No Tableservice
Average Daily Seat Turnover

	Total		
	Lower Quartile	Median	Upper Quartile
All Restaurants	2.2	4.1	8.2
Type of Establishment			
Food Only	2.6	3.8	7.7
Food and Beverage	1.4	2.7	4.0
Restaurant Location			
Shopping Center or Mall	2.0	6.4	10.7
Sole Occupant	2.2	2.8	9.1
Other	2.6	4.1	7.3
Meals Served			
Breakfast and Lunch Only	**	**	**
Lunch and Dinner Only	2.4	4.0	7.2
Dinner Only	**	**	**
Breakfast and Dinner Only	4.2	8.6	15.2
Open 24 Hours	**	**	**
Menu Theme			
Steak/Seafood	1.1	2.7	5.4
American	3.5	6.8	8.3
Continental***	**	**	**
Italian	**	**	**
Sandwiches/Hamburgers****	1.9	3.4	7.1
Regional	**	**	**
Ethnic*****	**	**	**
Average Check			
Under $4.00	3.1	6.7	9.0
$4.00 and Over	1.6	3.0	4.8
Sales Volume			
Under $200,000	1.3	3.3	8.3
$200,000 to $399,999	1.8	2.9	6.1
400,000 to $599,999	4.2	6.4	8.7
$600,000 and Over	3.3	6.4	10.0
Affiliation			
Single Unit—Independent	1.4	3.3	6.8
Multi-Unit—Company Operated	1.9	3.4	7.9
Multi-Unit—Franchise Operated	5.0	7.0	10.4

**Insufficient data.
***Continental includes French.
****Sandwiches/hamburgers includes specialty sandwiches, salad bar, hamburgers, pizza, subs and deli.
*****Ethnic includes German, Mexican, Oriental, Irish and International.

Exhibit C-4
Limited-Menu No Tableservice
Net Income Differential

	Amount Per Seat					
	Net Profit			Net Loss		
	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile
Sales						
Food	$3,077	$7,158	$12,639	$3,181	$5,824	$9,416
Beverage	147	584	1,133	**	**	**
Total Sales	3,828	6,885	11,732	3,950	4,684	9,363
Cost of Sales						
Food	1,170	2,436	4,386	1,223	2,568	3,673
Beverage	66	132	221	**	**	**
Total Cost of Sales	1,227	2,399	4,122	1,283	2,254	3,466
Gross Profit	2,389	4,596	7,174	1,988	2,846	5,347
Other Income	11	27	106	**	**	**
Total Income	2,390	4,596	7,199	2,014	2,864	5,373
Controllable Expenses						
Payroll	1,136	1,842	2,682	940	1,402	2,486
Employee Benefits	67	192	450	68	123	375
Direct Operating Expenses	114	339	668	117	242	490
Music and Entertainment	**	**	**	**	**	**
Advertising and Promotion	49	245	469	81	174	402
Utilities	130	194	386	157	259	395
Administrative and General	56	177	572	118	308	689
Repairs and Maintenance	58	113	203	55	109	160
Total Controllable Expenses	1,271	3,212	4,715	1,819	2,996	4,790
Income Before Occupation Costs	756	1,475	2,261	188	304	717
Occupation Costs						
Rent	152	331	593	211	400	1,300
Property Taxes	23	57	75	**	**	**
Other Taxes	7	14	60	**	**	**
Property Insurance	23	40	78	19	57	91
Total Occupation Costs	224	378	665	304	607	1,126
Income Before Interest and Depreciation	477	901	1,619	(808)	(73)	176
Interest	18	44	89	38	121	774
Depreciation	73	151	271	**	**	**
Restaurant Profit	$ 279	$ 823	$ 1,365	$(1,026)	$ (240)	$ (128)
Other Deductions	**	**	**	**	**	**
Income Before Income Taxes	$ 279	$ 816	$ 1,266	$(1,028)	$ (240)	$ (137)
Other Data						
Average Receipt Per Cover	$ 2.76	$ 3.80	$ 5.72	$ 2.42	$ 3.70	$ 6.25
Average Daily Seat Turnover	2.1	5.3	8.3	1.7	3.0	4.9
Productivity Index	3.25	3.75	4.26	2.92	3.24	3.88

*All ratios are based as a percentage of total sales except food and beverage costs, which are based on their respective sales.
**Insufficient data.

Ratio to Total Sales*					
Net Profit			Net Loss		
Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile
100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
4.4	12.0	16.0	**	**	**
100.0	100.0	100.0	100.0	100.0	100.0
32.3	36.1	39.9	33.3	38.3	42.6
16.6	28.2	48.4	**	**	**
31.6	36.0	39.5	33.2	38.3	42.2
60.5	64.0	68.4	57.8	61.7	66.9
0.2	0.4	1.4	0.1	1.0	2.2
60.8	64.1	69.4	58.0	62.3	68.4
21.0	24.2	27.4	22.9	27.7	30.7
1.2	3.2	4.3	1.4	3.0	5.3
2.4	4.0	6.8	2.9	5.2	7.9
0.1	0.1	0.3	**	**	**
0.9	2.5	4.7	1.9	2.8	5.0
2.2	3.2	4.1	3.3	4.2	6.0
1.2	3.1	5.9	4.4	7.1	9.5
1.1	1.7	2.3	1.1	1.9	2.5
36.3	43.2	48.0	47.2	52.4	63.1
17.0	21.4	27.3	3.9	9.2	17.4
3.6	5.9	7.0	4.2	8.0	14.5
0.3	0.7	1.0	0.5	0.9	1.4
0.2	0.5	1.1	**	**	**
0.4	0.7	1.1	0.4	0.8	1.6
3.8	6.8	9.4	6.9	9.0	16.1
9.6	14.6	19.6	(9.5)	1.0	6.9
0.4	1.1	2.0	0.8	2.9	11.1
1.5	2.5	3.7	2.3	4.2	11.2
6.1%	10.7%	17.0%	(16.5)%	(4.5)%	(2.6)%
1.8	4.8	6.0	**	**	**
5.8%	10.2%	16.6%	(16.5)%	(4.6)%	(2.6)%

Exhibit C-5
Limited-Menu No Tableservice
Cost Per Dollar of Sales*

	Total Cost of Sales	Total Payroll	Prime Cost
All Restaurants	33.6¢	29.0¢	62.8¢
Type of Establishment			
Food Only	34.5¢	28.8¢	63.3¢
Food and Beverage	32.2	29.5	62.2
Restaurant Location			
Shopping Center or Mall	33.0¢	29.7¢	62.3¢
Sole Occupant	33.6	29.0	63.4
Other	**	**	**
Meals Served			
Breakfast and Lunch Only	**	**	**
Lunch and Dinner Only	33.1¢	30.0¢	62.5¢
Dinner Only	**	**	**
Breakfast and Dinner Only	34.9	25.6	62.5
Open 24 Hours	**	**	**
Menu Theme			
Steak/Seafood	**	**	**
American	34.0¢	28.4¢	62.8¢
Continental***	**	**	**
Italian	**	**	**
Sandwiches/Hamburgers****	32.8	30.3	63.3
Regional	**	**	**
Ethnic*****	29.9	27.9	58.8
Average Check			
Under $4.00	35.1¢	26.7¢	63.3¢
$4.00 and Over	31.7	30.3	62.2
Ownership			
Sole Proprietorship	38.4¢	28.4¢	64.8¢
Partnership	29.5	32.8	65.3
Public Corporation	**	**	**
Private Corporation	33.2	29.8	62.5
Profit Versus Loss			
Net Profit	34.5¢	26.6¢	61.8¢
Net Loss	38.3	30.9	68.6

*All amounts are medians.
**Insufficient data.
***Continental includes French.
****Sandwiches/hamburgers includes specialty sandwiches, salad bar, hamburgers, pizza, subs and deli.
*****Ethnic includes German, Mexican, Oriental, Irish and International.

Exhibit C-6
Limited-Menu No Tableservice
Number of Employees*

	Number of Employees Per Restaurant		
	Full-Time	Part-Time (20-35 Hours)	Part-Part-Time (Under 20 Hours)
All Restaurants	5	6	6
Type of Establishment			
Food Only	4	6	5
Food and Beverage	5	9	7
Profit Versus Loss			
Net Profit	5	10	6
Net Loss	2	5	**
Restaurant Location			
Shopping Center or Mall	6	5	5
Sole Occupant	5	6	**
Other	4	7	6
Menu Theme			
Steak/Seafood	4	6	**
American	6	7	5
Continental***	**	**	**
Italian	**	**	**
Sandwiches/Hamburgers****	5	7	6
Regional	**	**	**
Ethnic*****	4	8	**
Average Check			
Under $4.00	4	6	5
$4.00 and Over	5	6	6
Sales Volume			
Under $200,000	4	5	5
$200,000 to $399,999	4	5	5
$4,000,000 to $599,999	6	6	5
$600,000 and Over	7	13	10
Affiliation			
Single Unit – Independent	4	5	5
Multi-Unit – Company Operated	5	9	6
Multi-Unit – Franchisee Operated	6	8	6

*All amounts are medians.
**Insufficient data.
***Continental includes French.
****Sandwiches/hamburgers includes specialty sandwiches, salad bar, hamburgers, pizza, subs and deli.
*****Ethnic includes German, Mexican, Oriental, Irish and International.

Exhibit C-7
Limited-Menu No Tableservice
Annual Employee Turnover*

	All Employees	Salaried Employees	Hourly Employees
All Restaurants	140%	100%	146%
Type of Establishment			
Food Only	138	67	141
Food and Beverage	147	100	149
Profit Versus Loss			
Net Profit	163	100	167
Net Loss	160	**	175
Restaurant Location			
Shopping Center or Mall	128	67	138
Sole Occupant	138	100	148
Other	132	**	131
Menu Theme			
Steak/Seafood	154	**	154
American	99	**	119
Continental***	**	**	**
Italian	**	**	**
Sandwiches/Hamburgers****	138	100	132
Regional	**	**	**
Ethnic*****	165	**	178
Average Check			
Under $4.00	147	100	147
$4.00 and Over	167	50	180
Sales Volume			
Under $200,000	120	100	130
$200,000 to $399,999	155	100	163
$400,000 to $599,999	137	50	147
$600,000 and Over	171	67	181
Affiliation			
Single Unit—Independent	113	60	120
Multi-Unit—Company Operated	171	50	175
Multi-Unit—Franchise Operated	151	67	170

*All amounts are medians. Derived from the number of W-2s and the number of employees.
**Insufficient data.
***Continental includes French.
****Sandwiches/hamburgers includes specialty sandwiches, salad bar, hamburgers, pizza, subs and deli.
*****Ethnic includes German, Mexican, Oriental, Irish and International.

Exhibit C-8
Limited-Menu No Tableservice
Employee Information*

	Full-Time Equivalent Employees(1)			Amount Per Full-Time Equivalent Employee	
	Total	Per 100 Restaurant Seats	Per 100 Average Daily Covers	Total Sales	Total Payroll
All Restaurants	17.4	25.0	6.5	$24,226	$6,912
Type of Establishment					
Food Only	17.2	33.4	6.3	$24,242	$6,720
Food and Beverage	18.6	19.1	6.6	23,606	7,641
Profit Versus Loss					
Net Profit	18.4	33.4	6.0	$24,724	$6,034
Net Loss	12.0	22.4	**	20,646	5,607
Restaurant Location					
Shopping Center or Mall	14.0	29.3	6.7	$25,692	$7,525
Sole Occupant	18.5	25.6	6.3	24,104	6,707
Other	18.0	16.7	6.6	20,883	**
Menu Theme					
Steak/Seafood	16.3	**	**	**	**
American	18.7	31.5	5.9	$26,134	$9,902
Continental***	**	**	**	**	**
Italian	**	**	**	**	**
Sandwiches/Hamburgers****	17.2	22.2	6.6	24,493	7,541
Regional	**	**	**	**	**
Ethnic*****	**	**	**	**	**
Average Check					
Under $4.00	16.5	25.0	5.0	$22,759	$6,060
$4.00 and Over	17.7	22.1	10.4	25,895	8,141
Sales Volume					
Under $200,000	13.0	25.0	6.4	$17,481	$5,085
$200,000 to $399,999	14.5	21.5	6.9	21,927	6,519
400,000 to $599,999	18.0	27.3	8.6	25,606	8,499
$600,000 and Over	34.2	25.6	6.1	29,149	7,738
Affiliation					
Single Unit—Independent	11.4	21.6	5.9	$23,606	$6,498
Multi-Unit—Company Operated	21.0	24.7	6.3	26,600	7,436
Multi-Unit—Franchise Operated	22.8	40.8	11.2	24,493	7,641

*All amounts are medians.
**Insufficient data.
***Continental includes French.
****Sandwiches/hamburgers includes specialty sandwiches, salad bar, hamburgers, pizzas, subs and deli.
*****Ethnic includes German, Mexican, Oriental, Irish and International.
(1) Based on 35 hours per week.

Exhibit C-9
Limited-Menu No Tableservice
Cost of Benefits as a Percentage of Payroll*

All Restaurants	14.9%
Type of Establishment	
Food Only	14.2
Food and Beverage	17.3
Profit Versus Loss	
Net Profit	13.5
Net Loss	12.5
Restaurant Location	
Shopping Center or Mall	17.2
Sole Occupant	**
Other	**
Menu Theme	
Steak/Seafood	**
American	16.3
Continental***	**
Italian	**
Sandwiches/Hamburgers****	17.2
Regional	**
Ethnic*****	13.6
Average Check	
Under $4.00	13.9
$4.00 and Over	20.4
Sales Volume	
Under $200,000	14.1
$200,000 to $399,999	11.3
$400,000 to $599,999	17.4
$600,000 and Over	19.0
Affiliation	
Single Unit—Independent	13.2
Multi-Unit—Company Operated	15.1
Multi-Unit—Franchisee Operated	20.0

*For respondents providing total annual cost of benefits for employees and total annual payroll for employees.
**Insufficient data.
***Continental includes French.
****Sandwiches/hamburgers includes specialty sandwiches, salad bar, hamburgers, pizzas, subs and deli.
*****Ethnic includes German, Mexican, Oriental, Irish and International.

Exhibit C-10
Limited-Menu No Tableservice
Statement of Income and Expenses—All Restaurants

	All Restaurants					
	Amount Per Seat			Ratio to Total Sales*		
	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile
Sales						
Food	$3,708	$6,284	$10,019	100.0%	100.0%	100.0%
Beverage	201	419	1,133	3.9	10.7	12.9
Total Sales	3,924	6,311	9,559	100.0	100.0	100.0
Cost of Sales						
Food	1,372	2,142	3,748	30.0	34.3	40.0
Beverage	58	110	253	19.7	32.3	42.2
Total Cost of Sales	1,364	2,195	3,535	30.4	34.6	39.6
Gross Profit	2,275	4,252	6,030	60.4	65.4	69.6
Other Income	9	23	52	0.3	0.5	1.2
Total Income	2,288	4,293	6,036	60.8	65.5	70.1
Controllable Expenses						
Payroll	1,166	1,680	2,620	22.1	25.4	28.7
Employee Benefits	104	235	394	2.3	3.8	5.4
Direct Operating Expenses	126	247	508	2.4	3.5	6.2
Music and Entertainment	5	11	23	0.1	0.1	0.3
Advertising and Promotion	56	235	420	1.3	4.0	7.5
Utilities	136	194	360	2.1	3.1	4.1
Administrative and General	95	212	573	1.9	4.9	7.5
Repairs and Maintenance	58	112	199	1.1	1.7	2.4
Total Controllable Expenses	1,894	3,215	4,715	40.8	47.1	54.4
Income Before Occupation Costs	501	1,131	1,960	12.4	18.8	24.0
Occupation Costs						
Rent	170	389	617	3.6	5.5	7.8
Property Taxes	28	58	84	0.2	0.6	0.9
Other Taxes	8	25	146	0.2	0.4	1.1
Property Insurance	24	53	97	0.4	0.6	1.2
Total Occupation Costs	242	414	706	4.5	6.9	9.3
Income Before Interest and Depreciation	180	682	1,367	5.6	10.8	16.7
Interest	28	52	114	0.5	1.0	2.0
Depreciation	78	165	278	1.7	2.7	4.2
Restaurant Profit	$ 9	$ 513	$ 1,122	(0.1)%	7.8%	13.2%
Other Deductions	**	**	**	0.7	3.8	5.8
Income Before Income Taxes	$ 9	$ 403	$ 1,076	1.4%	8.2%	14.9%

*All ratios are based as a percentage of total sales except food and beverage costs, which are based on their respective sales.
**Insufficient data.

Exhibit C-11

Limited-Menu No Tableservice

Statement of Income and Expenses—Amount Per Square Foot*

	All Restaurants			Type of Establishment		Menu Theme						
	Lower Quartile	Median	Upper Quartile	Food Only	Food and Beverage	Steak/ Seafood	American	Continental ***	Italian	Sandwiches/ Hamburgers ****	Regional	Ethnic *****
Sales												
Food	$146	$239	$342	$258	$209	**	$260	**	**	$244	**	**
Beverage	8	14	34	N/A	14	**	**	**	**	14	**	**
Total Sales	$140	$237	$333	$254	$158	**	$254	**	**	$251	**	**
Gross Profit	$ 92	$156	$221	$165	$106	**	$159	**	**	$164	**	**
Occupation Costs												
Rent	$ 6.71	$ 11.67	$ 21.00	$ 11.74	$ 11.63	**	$ 13.23	**	**	$ 11.67	**	**
Property Taxes	0.63	1.25	2.59	1.17	2.03	**	1.69	**	**	0.88	**	**
Other Taxes	0.46	1.14	3.28	1.13	1.15	**	**	**	**	1.14	**	**
Property Insurance	0.92	1.46	2.59	1.45	1.55	**	1.36	**	**	1.43	**	**
Total Occupation Costs	$ 8.08	$ 14.95	$ 24.57	$ 14.86	$ 15.80	**	$ 14.21	**	**	$ 15.80	**	**

N/A - Not applicable
* All amounts are medians unless otherwise stated
** Insufficient data
*** Continental includes French
**** Sandwiches/Hamburgers includes specialty sandwiches, salad bar, hamburgers, pizza, subs and deli
***** Ethnic includes Jewish, Mexican, Oriental, Irish and International

Average Check		Restaurant Location			Sales Volume ($000)			
Under $4.00	$4.00 and Over	Shopping Center or Mall	Sole Occupant	Other	Under $200	$200 to $399	$400 to $599	00 and er
$207	$271	$285	$237	$120	$97	$166	$274	$283
7	23	**	10	**	**	**	**	10
$203	$264	$278	$223	$136	$94	$166	$274	$280
$124	$175	$194	$147	$ 95	$57	$111	$192	$188
$ 9.42	$ 12.85	$ 15.97	$ 10.86	$ 4.90	$ 6.02	$ 9.52	$ 14.13	$ 16.73
1.14	1.12	1.14	1.26	**	0.73	1.25	1.03	2.01
1.15	1.17	0.87	1.34	**	0.43	0.96	1.48	1.91
1.43	1.46	2.06	1.38	**	0.87	1.26	1.60	1.66
$ 10.74	$ 17.00	$ 20.86	$ 12.16	$ 5.18	$ 8.54	$ 11.47	$ 16.87	$ 19.83

Exhibit C-12

Limited-Menu No Tableservice

Statement of Income and Expenses—Amount Per Seat

	Type of Establishment					
	Food Only			Food and Beverage		
	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile
Sales						
Food	$4,502	$7,458	$11,484	$2,792	$4,674	$6,371
Beverage	N/A	N/A	N/A	201	419	1,133
Total Sales	4,661	7,416	11,484	2,696	4,924	6,586
Cost of Sales						
Food	1,723	2,873	4,165	1,023	1,893	2,153
Beverage	N/A	N/A	N/A	58	110	253
Total Cost of Sales	1,770	2,865	4,165	933	1,682	2,357
Gross Profit	2,761	4,756	7,174	1,846	3,259	4,420
Other Income	7	22	108	10	24	52
Total Income	2,770	4,760	7,199	1,867	3,327	4,454
Controllable Expenses						
Payroll	1,210	2,036	3,004	993	1,466	1,892
Employee Benefits	95	234	464	127	259	343
Direct Operating Expenses	128	298	655	111	215	345
Music and Entertainment	**	**	**	**	**	**
Advertising and Promotion	52	255	550	52	205	302
Utilities	169	271	413	102	127	155
Administrative and General	122	226	553	78	136	631
Repairs and Maintenance	67	130	228	57	92	180
Total Controllable Expenses	2,238	3,747	5,070	1,446	2,543	3,415
Income Before Occupation Costs	565	1,286	2,334	468	878	1,475
Occupation Costs						
Rent	230	429	925	152	331	522
Property Taxes	28	59	87	8	52	85
Other Taxes	8	24	185	8	50	132
Property Insurance	26	62	103	20	36	74
Total Occupation Costs	246	424	837	210	419	643
Income Before Interest and Depreciation	172	858	1,619	311	532	970
Interest	24	54	132	27	50	82
Depreciation	102	221	327	66	100	163
Restaurant Profit	$ (2)	$ 645	$ 1,364	$ 94	$ 296	$ 797
Other Deductions	**	**	**	**	**	**
Income Before Income Taxes	$ 9	$ 615	$ 1,202	$ 31	$ 278	$ 879

N/A – Not applicable
** Insufficient data

Exhibit C-13

Limited-Menu No Tableservice

Statement of Income and Expenses—Ratio to Total Sales*

	Type of Establishment					
	Food Only			Food and Beverage		
	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile
Sales						
Food	100.0%	100.0%	100.0%	87.1%	90.3%	96.3%
Beverage	N/A	N/A	N/A	3.9	10.7	12.9
Total Sales	100.0	100.0	100.0	100.0	100.0	100.0
Cost of Sales						
Food	29.9	34.8	40.0	31.7	33.2	40.8
Beverage	N/A	N/A	N/A	19.7	32.3	42.2
Total Cost of Sales	30.0	34.8	40.0	31.0	34.0	38.2
Gross Profit	60.0	65.2	70.0	61.8	66.0	69.0
Other Income	0.3	0.5	1.3	0.2	0.5	1.0
Total Income	60.2	65.3	70.9	62.4	66.4	69.8
Controllable Expenses						
Payroll	21.6	25.2	28.9	22.5	25.3	28.7
Employee Benefits	2.0	3.6	5.7	3.2	4.8	5.4
Direct Operating Expenses	2.3	3.4	6.3	3.0	3.8	5.7
Music and Entertainment	0.1	0.1	0.4	**	**	**
Advertising and Promotion	1.3	4.0	8.8	1.1	4.0	4.7
Utilities	2.3	3.2	4.3	1.6	2.5	3.8
Administrative and General	1.9	4.9	7.4	1.9	4.5	8.9
Repairs and Maintenance	1.1	1.7	2.3	1.0	1.7	2.7
Total Controllable Expenses	39.8	45.8	54.8	41.3	48.1	51.9
Income Before Occupation Costs	9.2	18.0	25.3	14.8	19.3	23.4
Occupation Costs						
Rent	3.2	5.0	7.4	4.9	6.2	8.5
Property Taxes	0.2	0.6	0.9	0.2	0.5	0.9
Other Taxes	0.2	0.4	1.0	0.3	0.7	1.8
Property Insurance	0.4	0.5	1.1	0.5	0.9	1.3
Total Occupation Costs	3.7	6.1	8.8	6.6	7.5	10.2
Income Before Interest and Depreciation	5.5	11.0	17.3	6.1	10.1	16.0
Interest	0.4	1.0	2.0	0.5	1.0	1.6
Depreciation	1.9	2.8	4.3	1.3	1.9	3.1
Restaurant Profit	(0.7)%	7.9%	13.9%	0.9%	7.0%	12.6%
Other Deductions	1.8	4.8	6.0	**	**	**
Income Before Income Taxes	1.5%	8.4%	15.2%	0.9%	5.9%	14.9%

N/A – Not applicable
*All ratios are based as a percentage of total sales except food and beverage costs, which are based on their respective sales.
**Insufficient data

Exhibit C-14

Limited-Menu No Tableservice

Statement of Income and Expenses—Amount Per Seat

	Affiliation								
	Single Unit Independent			Multi-Unit Company Owned			Multi-Unit Franchise Operated		
	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile
Sales									
Food	$2,780	$4,462	$9,229	$5,252	$6,561	$ 9,644	$5,851	$9,160	$14,152
Beverage	**	**	**	225	804	1,185	**	**	**
Total Sales	2,872	4,731	8,281	5,312	7,002	10,085	5,771	8,852	13,175
Cost of Sales									
Food	975	1,850	3,660	1,699	2,148	3,011	1,795	3,460	4,704
Beverage	**	**	**	52	132	379	**	**	**
Total Cost of Sales	1,033	1,745	3,257	1,722	2,399	3,480	1,795	2,837	4,343
Gross Profit	1,845	2,746	4,910	2,924	4,588	6,497	3,780	5,493	8,444
Other Income	7	19	50	7	25	45	12	32	355
Total Income	1,859	2,764	4,937	2,924	4,588	6,497	3,840	5,493	8,444
Controllable Expenses									
Payroll	650	1,351	2,160	1,413	1,927	3,120	1,648	2,063	3,039
Employee Benefits	100	138	259	153	333	485	55	275	568
Direct Operating Expenses	69	140	507	147	248	548	213	335	609
Music and Entertainment	**	**	**	**	**	**	**	**	**
Advertising and Promotion	18	54	110	76	285	366	256	473	684
Utilities	93	156	266	127	169	356	183	325	525
Administrative and General	49	95	183	135	520	664	173	421	656
Repairs and Maintenance	42	81	111	84	183	274	69	137	250
Total Controllable Expenses	1,054	2,279	3,853	2,339	3,681	5,921	2,704	3,984	6,143
Income Before Occupation Costs	377	717	1,747	863	1,305	2,267	752	1,415	2,471
Occupation Costs									
Rent	126	242	463	386	435	816	214	483	925
Property Taxes	7	29	56	28	67	104	59	68	100
Other Taxes	5	22	247	13	33	151	**	**	**
Property Insurance	19	53	103	25	65	130	29	54	84
Total Occupation Costs	158	320	619	402	519	804	276	480	1,020
Income Before Interest and Depreciation	130	500	1,164	330	696	1,764	220	848	1,568
Interest	14	31	85	42	72	133	31	60	174
Depreciation	47	100	227	100	165	328	166	233	420
Restaurant Profit	$ (5)	$ 284	$1,098	$ 21	$ 555	$ 1,364	$ 9	$ 731	$ 1,065
Other Deductions	**	**	**	**	**	**	**	**	**
Income Before Income Taxes	$ (5)	$ 277	$ 822	$ 94	$ 555	$ 1,390	$ (75)	$ 537	$ 1,063

**Insufficient data.

Exhibit C-15

Limited-Menu No Tableservice

Statement of Income and Expenses—Ratio to Total Sales*

	Affiliation								
	Single Unit Independent			Multi-Unit Company Owned			Multi-Unit Franchise Operated		
	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile
Sales									
Food	100.0%	100.0%	100.0%	87.7%	97.7%	100.0%	100.0%	100.0%	100.0%
Beverage	**	**	**	3.6	12.0	12.8	**	**	**
Total Sales	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Cost of Sales									
Food	34.6	40.0	44.9	30.5	32.5	37.0	27.3	31.0	34.7
Beverage	**	**	**	16.6	20.3	32.8	**	**	**
Total Cost of Sales	34.6	38.6	43.9	30.5	34.4	36.9	27.2	31.0	35.6
Gross Profit	56.2	61.4	65.4	63.1	65.6	69.5	64.4	69.0	72.8
Other Income	0.1	0.7	1.5	0.2	0.5	0.6	0.4	0.5	1.2
Total Income	56.2	61.6	66.3	63.1	65.6	69.8	64.6	69.8	73.4
Controllable Expenses									
Payroll	21.0	25.4	30.4	22.4	24.9	28.8	22.3	25.8	29.4
Employee Benefits	1.9	3.0	5.1	2.6	4.4	4.9	2.7	4.4	7.9
Direct Operating Expenses	2.2	3.4	6.2	3.1	4.2	5.9	2.4	3.4	6.2
Music and Entertainment	**	**	**	**	**	**	**	**	**
Advertising and Promotion	0.5	0.9	2.7	1.4	4.0	4.5	4.0	7.9	12.9
Utilities	2.5	3.4	4.6	1.7	2.7	3.4	2.0	2.9	4.1
Administrative and General	1.3	2.5	7.1	2.7	6.3	8.9	4.4	6.3	7.5
Repairs and Maintenance	0.9	1.4	2.4	1.3	2.0	2.8	1.2	1.7	2.2
Total Controllable Expenses	36.3	42.4	47.2	43.3	48.7	50.8	45.2	53.9	60.9
Income Before Occupation Costs	15.6	19.3	26.1	13.6	19.4	26.7	7.9	15.7	21.4
Occupation Costs									
Rent	3.6	5.4	7.3	4.0	6.1	8.0	3.3	4.8	8.0
Property Taxes	0.2	0.5	0.9	0.3	0.7	1.0	0.2	0.6	0.9
Other Taxes	0.3	0.6	4.4	0.2	0.8	2.2	0.2	0.3	0.5
Property Insurance	0.5	1.0	1.4	0.4	0.7	1.4	0.4	0.5	0.7
Total Occupation Costs	4.8	7.4	10.1	4.8	7.3	9.9	4.2	6.1	8.7
Income Before Interest and Depreciation	5.0	12.0	15.8	6.7	11.0	18.8	3.3	8.2	14.4
Interest	0.5	1.3	2.8	0.5	1.0	2.0	0.3	0.9	1.6
Depreciation	1.2	2.4	4.0	1.6	2.3	3.5	2.4	3.5	4.9
Restaurant Profit	0.5%	8.2%	13.5%	2.1%	8.5%	15.5%	(1.8)%	4.2%	11.3%
Other Deductions	**	**	**	**	**	**	**	**	**
Income Before Income Taxes	0.1%	8.2%	12.9%	3.9%	11.0%	15.6%	(0.7)%	6.7%	14.7%

*All ratios are based as a percentage of total sales except food and beverage costs, which are based on their respective sales.
**Insufficient data.

Exhibit C-16

Limited-Menu No Tableservice

Statement of Income and Expenses—Amount Per Seat

	Sales Volume ($000)					
	Under $200			$200 to $399		
	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile
Sales						
Food	$1,700	$2,753	$4,707	$3,054	$4,456	$6,431
Beverage	**	**	**	**	**	**
Total Sales	1,740	2,654	3,933	3,256	5,119	6,431
Cost of Sales						
Food	605	1,110	2,681	1,152	1,782	2,275
Beverage	**	**	**	72	144	632
Total Cost of Sales	620	1,074	1,919	1,154	1,791	2,695
Gross Profit	1,103	1,683	2,234	2,046	3,144	4,246
Other Income	**	**	**	7	15	35
Total Income	1,115	1,683	2,236	2,048	3,144	4,310
Controllable Expenses						
Payroll	352	864	1,282	731	1,430	1,920
Employee Benefits	53	95	147	61	125	247
Direct Operating Expenses	38	117	420	91	188	292
Music and Entertainment	**	**	**	**	**	**
Advertising and Promotion	14	43	128	41	103	264
Utilities	86	167	232	122	154	295
Administrative and General	54	98	207	66	174	344
Repairs and Maintenance	37	54	97	51	75	135
Total Controllable Expenses	710	1,162	2,084	1,275	2,325	2,919
Income Before Occupation Costs	192	337	576	441	832	1,747
Occupation Costs						
Rent	77	133	345	128	226	360
Property Taxes	**	**	**	11	32	58
Other Taxes	3	12	48	8	33	150
Property Insurance	16	23	59	23	40	70
Total Occupation Costs	91	246	347	185	303	436
Income Before Interest and Depreciation	22	173	456	173	475	1,228
Interest	31	54	128	14	41	93
Depreciation	**	**	**	54	166	225
Restaurant Profit	$ (151)	$ 2	$ 234	$ 26	$ 280	$1,117
Other Deductions	**	**	**	**	**	**
Income Before Income Taxes	$ (163)	$ 8	$ 237	$ 29	$ 332	$1,148

**Insufficient data.

Sales Volume ($000)					
$400 to $599			$600 and Over		
Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile
$4,616	$8,687	$10,027	$6,371	$9,333	$13,318
**	**	**	244	285	920
5,989	8,791	10,056	6,535	9,121	14,694
1,437	3,206	3,794	2,125	3,212	4,907
**	**	**	54	80	158
1,978	3,391	3,794	2,084	3,212	5,701
3,696	5,485	6,428	4,479	5,909	8,942
**	**	**	22	37	127
3,703	5,522	6,441	4,507	5,909	8,942
1,786	2,214	2,558	1,485	2,131	3,708
160	260	419	266	356	630
172	450	649	220	375	897
**	**	**	**	**	**
59	111	300	290	441	707
166	258	345	143	284	523
36	146	435	223	587	675
92	167	231	123	193	322
3,019	3,849	4,781	3,330	4,030	7,371
741	1,305	2,152	1,149	1,548	2,661
332	517	686	398	582	1,107
45	63	91	53	69	109
**	**	**	15	50	151
36	91	157	25	72	108
400	672	777	419	643	1,213
116	905	1,477	623	1,048	1,959
17	74	236	37	58	113
112	220	283	100	212	549
$ (103)	$ 611	$ 1,193	$ 400	$ 885	$ 1,935
**	**	**	**	**	**
**	**	**	$ 314	$ 893	$ 1,841

Exhibit C-17

Limited-Menu No Tableservice

Statement of Income and Expenses—Ratio to Total Sales*

	Sales Volume ($000)					
	Under $200			$200 to $399		
	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile
Sales						
Food	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Beverage	**	**	**	**	**	**
Total Sales	100.0	100.0	100.0	100.0	100.0	100.0
Cost of Sales						
Food	34.5	40.5	45.7	29.9	35.6	40.0
Beverage	**	**	**	**	**	**
Total Cost of Sales	35.6	40.5	45.0	30.6	35.9	39.6
Gross Profit	55.0	59.6	64.4	60.4	64.1	69.4
Other Income	0.1	0.4	2.2	0.2	0.5	1.5
Total Income	55.0	59.6	66.4	60.8	64.3	70.4
Controllable Expenses						
Payroll	21.0	26.0	29.9	22.2	26.5	31.1
Employee Benefits	2.4	3.3	5.5	1.0	3.0	4.6
Direct Operating Expenses	2.4	3.0	6.8	2.3	3.5	5.9
Music and Entertainment	**	**	**	**	**	**
Advertising and Promotion	0.6	1.9	2.8	1.0	2.5	5.3
Utilities	3.6	4.7	6.8	2.4	3.2	4.2
Administrative and General	1.7	3.1	7.1	1.5	4.4	7.7
Repairs and Maintenance	1.1	2.1	2.5	0.9	1.6	2.4
Total Controllable Expenses	33.3	44.8	51.6	38.8	45.0	54.5
Income Before Occupation Costs	9.1	15.9	26.2	11.3	17.1	25.9
Occupation Costs						
Rent	3.2	5.6	12.2	3.7	5.6	7.3
Property Taxes	0.2	0.6	0.9	0.3	0.7	1.0
Other Taxes	0.1	0.3	1.4	0.3	0.5	2.8
Property Insurance	0.5	1.0	1.3	0.5	0.7	1.4
Total Occupation Costs	4.2	7.2	12.5	4.7	6.8	9.2
Income Before Interest and Depreciation	3.0	8.8	18.3	4.9	9.7	18.1
Interest	1.2	1.9	3.3	0.5	1.2	2.9
Depreciation	1.6	3.3	4.8	1.4	3.1	4.9
Restaurant Profit	(3.0)%	2.1%	14.3%	(1.1)%	5.4%	13.2%
Other Deductions	**	**	**	**	**	**
Income Before Income Taxes	(3.4)%	1.6%	15.3%	1.9%	8.3%	17.2%

*All ratios are based as a percentage of total sales except food and beverage costs, which are based on their respective sales.
**Insufficient data.

Sales Volume ($000)					
$400 to $599			$600 and Over		
Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile
100.0%	100.0%	100.0%	96.4%	100.0%	100.0%
**	**	**	3.7	4.2	12.5
100.0	100.0	100.0	100.0	100.0	100.0
27.2	33.1	38.6	31.0	33.0	36.1
**	**	**	16.8	21.7	34.3
27.6	34.8	38.6	30.4	32.7	35.1
61.4	65.2	72.4	64.9	67.3	69.6
0.4	0.5	1.3	0.3	0.6	0.9
61.6	65.2	72.5	64.9	68.3	70.0
22.2	26.7	29.8	21.8	23.5	26.2
2.7	4.7	7.9	3.1	4.3	5.3
2.4	3.0	6.2	3.0	4.0	7.1
**	**	**	**	**	**
1.0	2.5	12.9	4.1	4.7	9.0
1.9	2.6	3.0	1.7	2.5	3.6
1.4	5.2	7.5	2.6	5.5	7.0
1.2	1.7	2.1	1.2	1.8	2.6
38.2	49.4	61.4	43.1	49.0	54.0
8.3	13.6	22.1	15.7	19.8	22.9
3.5	5.2	7.1	3.2	5.7	8.8
0.2	0.3	0.7	0.2	0.6	1.0
0.3	0.4	0.9	0.2	0.3	0.9
0.5	0.6	1.2	0.4	0.5	1.0
4.7	6.8	8.3	3.5	6.9	10.1
3.1	8.5	17.4	8.1	12.9	16.6
0.3	0.6	1.4	0.1	0.7	1.5
1.9	3.1	4.0	1.6	2.1	2.9
(1.0)%	4.2%	13.7%	5.1%	9.3%	14.2%
**	**	**	**	**	**
4.7%	10.2%	16.0%	4.4%	8.4%	12.9%

Exhibit C-18

Limited-Menu No Tableservice

Statement of Income and Expenses—Amount Per Seat

	Menu Theme								
	American			Sandwiches/Hamburgers****			Ethnic*****		
	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile
Sales									
Food	$8,840	$10,188	$14,694	$3,509	$5,911	$7,473	**	**	**
Beverage	**	**	**	244	412	920	**	**	**
Total Sales	7,500	9,762	13,318	3,419	6,082	7,385	4,231	6,471	14,430
Cost of Sales									
Food	3,038	3,733	5,776	1,372	1,945	2,808	**	**	**
Beverage	**	**	**	63	81	179	**	**	**
Total Cost of Sales	2,571	3,465	4,907	1,206	1,919	2,812	1,148	1,875	4,216
Gross Profit	5,038	5,909	8,508	2,104	3,825	4,812	2,893	4,588	10,215
Other Income	**	**	**	9	26	42	**	**	**
Total Income	5,038	5,909	8,508	2,110	3,908	4,898	2,893	4,588	10,215
Controllable Expenses									
Payroll	1,419	2,428	3,438	1,039	1,576	2,049	725	1,680	3,213
Employee Benefits	150	452	630	111	234	333	44	137	570
Direct Operating Expenses	233	461	1,560	137	208	345	109	190	494
Music and Entertainment	**	**	**	**	**	**	**	**	**
Advertising and Promotion	313	550	670	31	237	327	86	126	575
Utilities	273	420	588	124	162	257	82	185	325
Administrative and General	155	421	656	92	186	495	**	**	**
Repairs and Maintenance	77	195	299	54	111	161	77	138	210
Total Controllable Expenses	3,316	4,468	7,468	1,615	2,831	3,790	1,454	2,779	5,206
Income Before Occupation Costs	768	1,397	2,520	467	1,110	1,649	432	1,564	2,287
Occupation Costs									
Rent	103	500	925	169	370	541	198	324	766
Property Taxes	57	63	109	20	36	70	**	**	**
Other Taxes	**	**	**	4	22	89	**	**	**
Property Insurance	36	72	103	24	51	82	**	**	**
Total Occupation Costs	243	564	1,020	216	439	676	269	317	628
Income Before Interest and Depreciation	340	848	1,722	204	613	1,122	138	1,245	1,879
Interest	**	**	**	23	56	106	11	62	205
Depreciation	111	194	549	64	100	212	97	253	551
Restaurant Profit	$ 238	$ 753	$ 1,222	$ 26	$ 402	$ 892	$ (123)	$1,076	$ 1,428
Other Deductions	**	**	**	**	**	**	**	**	**
Income Before Income Taxes	$ 238	$ 753	$ 994	$ (55)	$ 400	$1,049	**	**	**

**Insufficient data.
****Sandwiches/hamburgers includes specialty sandwiches, salad bar, hamburgers, pizza, subs and deli.
*****Ethnic includes German, Mexican, Oriental, Irish and International.

Exhibit C-19
Limited-Menu No Tableservice
Statement of Income and Expenses—Ratio to Total Sales*

	Menu Theme								
	American			Sandwiches/Hamburgers****			Ethnic*****		
	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile
Sales									
Food	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	88.7%	100.0%	100.0%
Beverage	**	**	**	4.0	11.7	12.9	**	**	**
Total Sales	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Cost of Sales									
Food	32.9	34.6	38.5	30.1	33.5	39.5	29.0	29.9	33.1
Beverage	**	**	**	17.2	21.9	36.5	**	**	**
Total Cost of Sales	32.9	35.7	39.7	30.3	33.6	38.4	29.2	30.5	34.7
Gross Profit	60.3	64.3	67.1	61.6	66.4	69.7	65.3	69.6	70.8
Other Income	**	**	**	0.4	0.5	0.9	**	**	**
Total Income	60.3	64.3	67.4	61.6	66.4	70.0	65.3	69.6	71.0
Controllable Expenses									
Payroll	22.1	23.8	26.5	22.5	25.8	30.0	24.7	27.7	32.8
Employee Benefits	2.7	4.1	4.6	2.5	4.8	7.1	0.7	3.3	4.5
Direct Operating Expenses	2.5	4.9	10.1	2.4	3.4	5.4	2.9	3.4	6.2
Music and Entertainment	**	**	**	**	**	**	**	**	**
Advertising and Promotion	3.9	4.8	8.2	1.2	4.2	11.9	1.9	3.8	4.5
Utilities	3.5	4.1	4.8	1.9	2.9	3.8	1.9	3.0	3.6
Administrative and General	1.4	4.6	5.3	2.4	6.1	7.7	3.0	5.6	7.1
Repairs and Maintenance	1.3	1.9	2.5	1.1	1.7	2.3	1.5	1.8	2.7
Total Controllable Expenses	43.0	47.4	53.9	42.7	49.1	56.2	42.1	50.6	52.6
Income Before Occupation Costs	8.2	19.0	21.0	9.4	16.7	21.7	13.0	19.5	27.4
Occupation Costs									
Rent	3.3	6.2	8.8	3.1	4.9	6.8	3.6	5.5	8.5
Property Taxes	0.4	0.7	1.0	0.2	0.4	0.8	**	**	**
Other Taxes	**	**	**	0.2	0.4	0.8	**	**	**
Property Insurance	0.5	0.7	1.6	0.4	0.6	1.0	0.4	0.5	0.8
Total Occupation Costs	4.1	7.2	9.9	4.2	6.6	8.6	2.4	6.0	8.7
Income Before Interest and Depreciation	6.6	10.8	12.9	4.9	10.0	15.7	5.5	15.8	20.7
Interest	0.3	0.5	1.2	0.4	0.8	1.9	0.2	1.4	4.3
Depreciation	1.5	2.4	3.1	1.7	2.7	3.9	2.3	3.8	4.5
Restaurant Profit	4.2%	7.0%	11.3%	(0.5)%	7.4%	12.9%	(1.5)%	8.1%	17.8%
Other Deductions	**	**	**	**	**	**	**	**	**
Income Before Income Taxes	4.2%	7.9%	12.0%	0.7%	8.3%	12.9%	1.5%	10.6%	20.8%

*All ratios are based as a percentage of total sales except food and beverage costs, which are based on their respective sales.
**Insufficient data.
****Sandwiches/hamburgers includes specialty sandwiches, salad bar, hamburgers, pizza, subs and deli.
*****Ethnic includes German, Mexican, Oriental, Irish and International.

Exhibit C-20

Limited-Menu No Tableservice

Statement of Income and Expenses—Amount Per Seat

	Metropolitan Area (Population)								
	Under 500,000			500,000 to 1,999,999			2,000,000 and Over		
	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile
Sales									
Food	$3,752	$6,571	$9,503	$3,694	$4,726	$7,500	$5,333	$7,868	$16,081
Beverage	**	**	**	**	**	**	**	**	**
Total Sales	4,260	6,652	9,909	3,294	5,299	6,928	5,785	8,678	16,395
Cost of Sales									
Food	1,243	2,213	3,832	1,399	1,971	2,463	1,900	3,021	3,947
Beverage	**	**	**	**	**	**	**	**	**
Total Cost of Sales	1,264	2,374	3,832	1,153	1,842	2,695	2,020	3,284	6,757
Gross Profit	3,001	4,390	6,393	2,213	3,167	4,741	4,383	5,574	11,512
Other Income	17	35	103	4	9	22	**	**	**
Total Income	3,001	4,402	6,405	2,214	3,267	4,757	4,470	5,581	11,820
Controllable Expenses									
Payroll	1,434	1,689	2,191	809	1,293	1,892	**	**	**
Employee Benefits	63	235	332	91	146	317	**	**	**
Direct Operating Expenses	202	325	658	85	247	422	**	**	**
Music and Entertainment	**	**	**	**	**	**	**	**	**
Advertising and Promotion	51	239	370	18	41	284	**	**	**
Utilities	158	202	315	93	125	155	**	**	**
Administrative and General	104	184	479	51	110	436	**	**	**
Repairs and Maintenance	75	139	195	45	60	157	**	**	**
Total Controllable Expenses	2,303	3,215	3,993	1,167	7,094	3,707	**	**	**
Income Before Occupation Costs	724	1,614	2,194	609	1,110	1,753	**	**	**
Occupation Costs									
Rent	239	431	609	168	315	491	**	**	**
Property Taxes	36	63	97	**	**	**	**	**	**
Other Taxes	4	127	329	14	24	60	**	**	**
Property Insurance	25	43	108	20	49	79	**	**	**
Total Occupation Costs	308	529	739	231	425	611	**	**	**
Income Before Interest and Depreciation	475	940	1,603	325	739	1,495	**	**	**
Interest	43	59	198	22	31	63	**	**	**
Depreciation	145	203	273	47	97	242	**	**	**
Restaurant Profit	$ 191	$ 727	$1,343	$ 122	$ 673	$1,449	**	**	**
Other Deductions	**	**	**	**	**	**	**	**	**
Income Before Income Taxes	$ 129	$ 823	$1,194	$ 431	$ 738	$1,842	**	**	**

**Insufficient data

Exhibit C-21

Limited-Menu No Tableservice

Statement of Income and Expenses—Ratio to Total Sales*

	Community Size (Population)								
	Under 500,000			500,000 to 1,999,999			2,000,000 and Over		
	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile
Sales									
Food	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Beverage	**	**	**	**	**	**	**	**	**
Total Sales	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Cost of Sales									
Food	28.7	32.9	37.8	31.8	36.6	41.5	33.1	35.2	40.2
Beverage	**	**	**	**	**	**	**	**	**
Total Cost of Sales	28.8	33.0	38.0	30.9	36.1	41.1	32.8	33.9	40.2
Gross Profit	62.0	67.0	71.2	58.9	64.0	69.1	59.9	66.1	67.2
Other Income	0.4	0.5	0.9	0.1	0.3	1.9	**	**	**
Total Income	62.2	67.4	71.8	58.9	64.0	69.7	60.9	66.1	68.2
Controllable Expenses									
Payroll	21.8	24.8	29.7	20.4	24.4	27.3	19.7	23.1	29.0
Employee Benefits	2.0	4.3	7.9	1.7	3.2	4.7	**	**	**
Direct Operating Expenses	2.5	3.6	6.2	2.3	5.0	5.9	1.2	2.5	7.0
Music and Entertainment	**	**	**	**	**	**	**	**	**
Advertising and Promotion	1.4	4.5	12.8	0.5	1.3	3.1	**	**	**
Utilities	1.8	2.8	3.5	1.6	3.0	3.6	2.4	4.2	6.1
Administrative and General	2.0	6.1	7.5	1.1	3.5	7.2	**	**	**
Repairs and Maintenance	1.2	1.7	2.3	0.6	1.1	2.5	0.7	1.6	2.6
Total Controllable Expenses	40.8	48.8	60.2	32.4	39.8	48.9	32.2	47.2	53.4
Income Before Occupation Costs	8.2	19.4	22.1	16.3	25.5	31.3	8.0	21.1	26.8
Occupation Costs									
Rent	3.5	4.5	6.3	3.6	6.1	7.8	**	**	**
Property Taxes	0.2	0.4	0.9	0.3	0.4	0.8	**	**	**
Other Taxes	0.2	0.3	0.8	0.3	0.7	1.2	**	**	**
Property Insurance	0.4	0.5	1.2	0.3	0.8	1.3	**	**	**
Total Occupation Costs	4.2	6.5	8.5	5.6	7.9	10.8	5.8	12.5	17.9
Income Before Interest and Depreciation	3.9	12.5	16.6	8.6	14.1	21.9	(3.9)	8.3	14.2
Interest	0.6	1.0	2.5	0.4	1.0	1.3	**	**	**
Depreciation	1.9	2.9	4.8	0.8	1.9	4.0	**	**	**
Restaurant Profit	(2.4)%	9.1%	13.1%	4.6%	12.6%	21.3%	(6.2)%	4.7%	10.6%
Other Deductions	**	**	**	**	**	**	**	**	**
Income Before Income Taxes	4.2%	8.0%	13.2%	8.3%	15.2%	21.7%	**	**	**

*All ratios are based as a percentage of total sales except food and beverage costs, which are based on their respective sales.
**Insufficient data.

Exhibit C-22

Limited-Menu No Tableservice

Statement of Income and Expenses—Amount Per Seat

	Metropolitan/Non-Metropolitan Location					
	Inside MSA*			Outside MSA*		
	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile
Sales						
Food	$4,161	$6,284	$9,365	$2,363	$6,100	$11,725
Beverage	226	743	1,206	**	**	**
Total Sales	4,286	6,311	9,488	2,612	6,101	9,186
Cost of Sales						
Food	1,500	2,174	3,696	907	1,972	4,028
Beverage	63	141	399	**	**	**
Total Cost of Sales	1,419	2,301	3,535	954	2,073	3,446
Gross Profit	2,728	4,259	5,909	1,573	3,900	5,903
Other Income	10	24	89	5	22	41
Total Income	2,728	4,301	5,909	1,573	3,917	5,904
Controllable Expenses						
Payroll	1,210	1,668	2,661	798	1,649	2,760
Employee Benefits	120	243	366	96	150	447
Direct Operating Expenses	172	272	496	91	165	485
Music and Entertainment	**	**	**	**	**	**
Advertising and Promotion	41	111	361	94	255	503
Utilities	129	182	364	127	184	375
Administrative and General	92	203	440	78	157	650
Repairs and Maintenance	60	110	204	54	115	194
Total Controllable Expenses	2,065	3,212	4,148	1,296	2,901	4,778
Income Before Occupation Costs	701	1,475	2,261	377	837	1,342
Occupation Costs						
Rent	231	431	731	93	272	509
Property Taxes	28	61	90	16	56	68
Other Taxes	12	26	178	8	16	109
Property Insurance	28	54	137	22	33	78
Total Occupation Costs	309	505	802	185	308	518
Income Before Interest and Depreciation	429	831	1,583	98	434	987
Interest	29	57	171	14	36	113
Depreciation	88	183	279	51	117	168
Restaurant Profit	$ 114	$ 668	$1,200	$ (2)	$ 282	$ 870
Other Deductions	**	**	**	**	**	**
Income Before Income Taxes	$ 94	$ 668	$1,097	$ (58)	$ 226	$ 897

*Metropolitan statistical area
**Insufficient data

Exhibit C-23

Limited-Menu No Tableservice

Statement of Income and Expenses—Ratio to Total Sales*

	Metropolitan/Non-Metropolitan Location					
	Inside MSA***			Outside MSA***		
	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile
Sales						
Food	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Beverage	3.9	12.0	23.7	**	**	**
Total Sales	100.0	100.0	100.0	100.0	100.0	100.0
Cost of Sales						
Food	29.9	33.9	39.9	31.6	37.6	40.0
Beverage	17.5	32.3	42.2	**	**	**
Total Cost of Sales	30.8	34.3	39.5	31.5	36.0	40.0
Gross Profit	60.5	65.7	69.9	60.0	64.0	68.5
Other Income	0.3	0.5	1.3	0.2	0.5	1.3
Total Income	60.9	66.1	70.3	60.4	64.4	69.4
Controllable Expenses						
Payroll	21.6	24.4	29.4	22.5	26.5	28.9
Employee Benefits	2.2	3.5	6.1	2.4	4.1	5.2
Direct Operating Expenses	2.3	3.8	6.1	2.5	3.4	6.2
Music and Entertainment	**	**	**	0.1	0.2	0.6
Advertising and Promotion	0.7	3.1	8.7	1.6	4.1	5.0
Utilities	1.9	3.0	3.8	2.5	3.5	4.5
Administrative and General	1.5	4.7	7.5	2.0	5.0	7.5
Repairs and Maintenance	1.1	1.6	2.3	1.2	1.9	2.5
Total Controllable Expenses	36.3	45.3	53.9	43.7	48.5	54.8
Income Before Occupation Costs	13.1	20.9	26.6	11.3	15.6	20.0
Occupation Costs						
Rent	3.6	5.7	7.8	3.2	5.2	7.9
Property Taxes	0.2	0.4	0.9	0.2	0.7	1.0
Other Taxes	0.2	0.5	1.1	0.3	0.4	1.4
Property Insurance	0.4	0.6	1.3	0.5	0.6	1.0
Total Occupation Costs	4.6	7.0	10.2	3.1	6.0	8.6
Income Before Interest and Depreciation	5.9	12.5	18.4	4.3	7.7	13.6
Interest	0.5	1.0	2.0	0.3	1.2	2.1
Depreciation	1.6	2.7	4.3	1.8	2.7	4.0
Restaurant Profit	0.3%	9.2%	15.2%	(0.7)%	4.6%	10.7%
Other Deductions	**	**	**	**	**	**
Income Before Income Taxes	4.9%	9.5%	16.9%	(1.4)%	4.7%	11.5%

*All ratios are based as a percentage of total sales except food and beverage costs, which are based on their respective sales.
**Insufficient data.
***Metropolitan statistical area.

SECTION D—CAFETERIAS

Exhibit D-1 presents the characteristics of the 89 respondents for cafeteria full menu restaurants. Over 67 percent of all the respondents serve food only, and 57 percent had sales volume under $750,000. The median average check was $6.78 and the total sales per seat was $3,994. The median amount of income before income taxes was $974 per seat or 18.6 percent of sales.

Highlights
• The median average check was $6.78 and daily seat turnover was 2.0.
• Median total sales were $87 per square foot or $3,994 per seat.
• Median restaurant profit was 16.2 percent in 1989.
• The median total cost of sales was $1,452 per seat, or 36.5 percent of total sales.
• The cafeteria category has a median of 40.5 full-time equivalent employees.

Characteristics
• Almost 70 percent of cafeteria respondents serve food only.
• Over 26 percent are the sole occupants of their restaurant's location.
• 57 percent of the establishments operate at a sales volume less than $750,000.

Exhibit D-1
Composition of Participating Cafeteria—Full-Menu Restaurants
Number of Respondents: 89

	Percentage of Respondents
Type of Establishment	
Food Only	67.4%
Food and Beverage	32.6
Sales Volume	
Under $750,000	57.3%
$750,000 and Over	42.7
Average Check Size(1)	
Under $6.00	34.2%
$6.00 and Over	65.8
Restaurant Location	
Office Building	14.9%
Sole Occupant	26.4
Other	53.0
Hotel	1.1
Shopping Center	4.6
Metropolitan Area	
Inside	74.2%
Outside	17.9
Not Specified	7.9

(1) Per person, all meals

Exhibit D-2
Cafeteria—Full-Menu
Average Check

	Total		
	Lower Quartile	Median	Upper Quartile
All Restaurants	$3.44	$6.78	$6.98
Type of Establishment			
Food Only	$3.27	$6.78	$6.93
Food and Beverage	3.80	6.91	7.15
Sales Volume			
Under $750,000	$1.92	$3.22	$6.96
$750,000 and Over	6.63	6.79	7.07
Restaurant Location			
Office Building	$1.58	$1.99	$2.87
Sole Occupant	6.71	6.85	7.07
Other	1.80	2.83	3.00
Affiliation			
Single Unit—Independent	$1.88	$2.98	$4.11
Multi-Unit—Company Operated	**	**	**
Multi-Unit—Franchise Operated	6.78	6.92	7.07

**Insufficient data

Exhibit D-3
Cafeteria—Full-Menu
Average Daily Seat Turnover

	Total		
	Lower Quartile	Median	Upper Quartile
All Restaurants	1.1	2.0	2.7
Type of Establishment			
Food Only	1.5	2.2	2.8
Food and Beverage	0.6	1.6	2.3
Sales Volume			
Under $750,000	0.6	1.6	2.5
$750,000 and Over	1.8	2.3	2.8
Average Check Size			
Under $6.00	1.6	2.1	4.5
$6.00 and Over	1.6	2.0	2.7
Restaurant Location			
Office Building	1.0	2.3	3.3
Sole Occupant	1.5	1.9	2.7
Other	0.6	2.0	2.6
Affiliation			
Single Unit—Independent	0.5	1.6	2.9
Multi-Unit—Company Operated	0.8	2.2	2.8
Multi-Unit—Franchise Operated	1.7	2.1	2.7

Exhibit D-4
Cafeteria—Full-Menu
Cost Per Dollar of Sales*

	Total Cost of Sales	Total Payroll	Prime Cost
All Restaurants	36.3¢	27.5¢	64.1¢
Type of Establishment			
Food Only	36.1¢	26.8¢	63.9¢
Food and Beverage	**	**	**
Sales Volume			
Under $750,000	**	**	**
$750,000 and Over	35.6¢	26.7¢	63.2¢
Average Check Size			
Under $6.00	**	**	**
$6.00 and Over	**	**	**
Restaurant Location			
Office Building	**	**	**
Sole Occupant	35.6¢	26.8¢	63.2¢
Other	**	**	**

*All amounts are medians
**Insufficient data

Exhibit D-5
Cafeteria—Full-Menu
Number of Employees*

	Number of Employees Per Restaurant		
	Full-Time	Part-Time (20-35 Hours)	Part-Part-Time (Under 20 Hours)
All Restaurants	12	11	15
Type of Establishment			
Food Only	13	10	20
Food and Beverage	10	19	**
Sales Volume			
Under $750,000	8	10	7
$750,000 and Over	16	15	**
Average Check			
Under $6.00	12	**	**
$6.00 and Over	**	**	**
Restaurant Location			
Office Building	15	**	**
Sole Occupant	10	10	5
Other	12	10	47
Affiliation			
Single Unit—Independent	9	10	4
Multi-Unit—Company Operated	15	11	23
Multi-Unit—Franchise Operated	**	**	**

*All amounts are medians
**Insufficient data

Exhibit D-6
Cafeteria—Full-Menu
Annual Employee Turnover*

	All Employees	Salaried Employees	Hourly Employees
All Restaurants	71%	44%	90%
Type of Establishment			
Food Only	50	43	67
Food and Beverage	100	**	107
Sales Volume			
Under $750,000	56	78	45
$750,000 and Over	108	**	117
Average Check			
Under $6.00	47	**	51
$6.00 and Over	**	**	**
Restaurant Location			
Office Building	**	**	**
Sole Occupant	67	**	56
Other	108	43	134

*All amounts are medians. Derived from the number of W-2s and the number of employees.
**Insufficient data.

Exhibit D-7
Cafeteria—Full-Menu
Employee Information*

	Full-Time Equivalent Employees(1)			Amount Per Full-Time Equivalent Employee	
	Total	Per 100 Restaurant Seats	Per 100 Average Daily Covers	Total Sales	Total Payroll
All Restaurants	40.5	9.3	6.6	$20,569	**
Type of Establishment					
Food Only	41.1	9.0	6.3	$20,303	**
Food and Beverage	**	**	**	**	**
Sales Volume					
Under $750,000	27.0	8.1	6.3	$19,142	**
$750,000 and Over	62.4	**	**	21,786	**
Average Check Size					
Under $6.00	42.3	**	5.3	$21,520	**
$6.00 and Over	**	**	**	**	**
Restaurant Location					
Office Building	37.0	8.1	4.0	**	**
Sole Occupant	29.5	13.9	12.3	$18,051	$5,327
Other	55.7	9.0	6.6	20,569	**

*All amounts are medians.
**Insufficient data.
(1) Based on 35 hours per week.

Exhibit D-8
Cafeteria—Full-Menu
Statement of Income and Expenses—All Restaurants

	All Restaurants					
	Amount Per Seat			Ratio to Total Sales*		
	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile
Sales						
Food	$1,787	$3,768	$6,221	100.0%	100.0%	100.0%
Beverage	**	**	**	**	**	**
Total Sales	1,892	3,994	6,229	100.0	100.0	100.0
Cost of Sales						
Food	664	1,388	2,264	35.5	36.6	41.3
Beverage	**	**	**	**	**	**
Total Cost of Sales	765	1,452	2,218	35.5	36.5	40.7
Gross Profit	1,196	2,459	4,011	59.3	63.5	64.6
Other Income	0	1	7	0.0	0.1	1.1
Total Income	1,203	2,459	4,012	60.6	64.1	65.0
Controllable Expenses						
Payroll	1,129	1,400	1,652	24.5	26.4	30.3
Employee Benefits	22	30	48	0.4	0.5	3.5
Direct Operating Expenses	122	179	211	3.0	3.2	4.1
Music and Entertainment	**	**	**	**	**	**
Advertising and Promotion	4	7	14	0.1	0.1	0.4
Utilities	90	133	172	2.1	2.5	3.2
Administrative and General	36	47	61	0.8	0.9	1.1
Repairs and Maintenance	58	72	95	1.1	1.4	1.7
Total Controllable Expenses	1,589	1,906	2,312	32.8	36.9	44.1
Income Before Occupation Costs	782	1,299	2,052	15.7	27.1	31.6
Occupation Costs						
Rent	215	277	351	5.0	5.1	6.0
Property Taxes	24	41	57	0.4	0.9	1.0
Other Taxes	**	**	**	**	**	**
Property Insurance	24	34	47	0.5	0.6	0.9
Total Occupation Costs	259	354	426	5.8	6.7	7.7
Income Before Interest and Depreciation	461	927	1,584	11.0	19.9	24.9
Interest	19	25	43	0.3	0.5	0.8
Depreciation	99	141	204	2.1	3.0	3.5
Restaurant Profit	$ 315	$ 799	$1,415	7.6%	16.2%	21.2%
Other Deductions	**	**	**	**	**	**
Income Before Income Taxes	$ 547	$ 974	$1,441	8.3%	18.6%	21.4%

*All ratios are based as a percentage of total sales except food and beverage costs, which are based on their respective sales.
**Insufficient data.

Exhibit D-9

Cafeteria—Full-Menu

Statement of Income and Expenses—Amount Per Square Foot*

	All Restaurants			Sales Volume		Average Check Size		Restaurant Location		
	Lower Quartile	Median	Upper Quartile	Under $750,000	$750,000 and Over	Under $6.00	$6.00 and Over	Office Building	Sole Occupant	Other
Total Sales	$56	$87	$231	$49	$116	$75	$199	**	$199	$62
Gross Profit	31	58	143	29	89	37	129	**	129	36
Occupation Costs										
Rent	$ .75	$10.17	$ 13.53	**	$ 11.90	**	**	**	$ 9.98	**
Property Taxes	.94	1.71	2.07	**	1.65	**	$ 1.74	**	1.74	**
Other Taxes	**	**	**	**	**	**	**	**	**	**
Property Insurance	.94	1.20	2.18	**	1.17	**	1.00	**	1.17	**
Total Occupation Costs	$ 2.70	$12.35	$ 16.52	**	$ 12.86	**	$ 14.08	**	$ 11.80	**

*All amounts are medians, unless otherwise stated.
**Insufficient data.

Exhibit D-10

Cafeteria—Full-Menu

Statement of Income and Expenses—Amount Per Seat

	Type of Establishment					
	Food Only			Food and Beverage		
	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile
Sales						
Food	$1,879	$3,901	$6,313	**	**	**
Beverage	N/A	N/A	N/A	**	**	**
Total Sales	1,840	3,807	6,313	1,904	4,419	6,215
Cost of Sales						
Food	780	1,437	2,296	**	**	**
Beverage	N/A	N/A	N/A	**	**	**
Total Cost of Sales	768	1,408	2,296	524	1,590	2,010
Gross Profit	1,042	2,380	4,029	1,380	2,821	4,030
Other Income	0	1	6	0	0	201
Total Income	1,046	2,380	4,030	1,616	2,821	4,030
Controllable Expenses						
Payroll	1,123	1,456	1,720	**	**	**
Employee Benefits	22	30	47	**	**	**
Direct Operating Expenses	122	185	218	**	**	**
Music and Entertainment	**	**	**	**	**	**
Advertising and Promotion	4	6	14	**	**	**
Utilities	109	146	173	**	**	**
Administrative and General	36	46	61	**	**	**
Repairs and Maintenance	58	72	95	**	**	**
Total Controllable Expenses	1,663	1,980	2,312	**	**	**
Income Before Occupation Costs	625	1,306	2,088	**	**	**
Occupation Costs						
Rent	215	300	361	**	**	**
Property Taxes	23	41	54	**	**	**
Other Taxes	**	**	**	**	**	**
Property Insurance	23	33	41	**	**	**
Total Occupation Costs	259	354	426	**	**	**
Income Before Interest and Depreciation	426	978	1,648	**	**	**
Interest	19	28	54	**	**	**
Depreciation	109	175	214	**	**	**
Restaurant Profit	$ 323	$ 853	$1,441	**	**	**
Other Deductions	**	**	**	**	**	**
Income Before Income Taxes	$ 355	$1,042	$1,452	**	**	**

N/A – Not applicable
** Insufficient data

Exhibit D-11
Cafeteria—Full-Menu
Statement of Income and Expenses—Ratio to Total Sales*

	Type of Establishment					
	Food Only			Food and Beverage		
	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile
Sales						
Food	100.0%	100.0%	100.0%	**	**	**
Beverage	N/A	N/A	N/A	**	**	**
Total Sales	100.0	100.0	100.0	100.0	100.0	100.0
Cost of Sales						
Food	35.5	36.7	41.6	**	**	**
Beverage	N/A	N/A	N/A	**	**	**
Total Cost of Sales	35.5	36.7	42.5	27.5	35.7	37.1
Gross Profit	57.5	63.3	64.5	62.9	64.3	72.5
Other Income	0.0	0.1	0.3	**	**	**
Total Income	58.5	63.7	64.6	63.2	64.4	76.2
Controllable Expenses						
Payroll	24.9	26.6	30.3	**	**	**
Employee Benefits	0.4	0.5	0.7	**	**	**
Direct Operating Expenses	2.9	3.2	4.0	**	**	**
Music and Entertainment	**	**	**	**	**	**
Advertising and Promotion	0.1	0.1	0.2	**	**	**
Utilities	2.2	2.5	3.3	**	**	**
Administrative and General	0.7	0.8	1.0	**	**	**
Repairs and Maintenance	1.0	1.4	1.7	**	**	**
Total Controllable Expenses	33.1	36.1	43.2	**	**	**
Income Before Occupation Costs	19.5	27.4	31.3	**	**	**
Occupation Costs						
Rent	5.0	5.1	6.0	**	**	**
Property Taxes	0.4	0.8	1.0	**	**	**
Other Taxes	**	**	**	**	**	**
Property Insurance	0.5	0.5	0.8	**	**	**
Total Occupation Costs	5.8	6.6	7.4	**	**	**
Income Before Interest and Depreciation	11.0	20.6	24.7	**	**	**
Interest	0.3	0.5	0.8	**	**	**
Depreciation	2.3	3.0	3.7	**	**	**
Restaurant Profit	7.6%	18.5%	20.9%	**	**	**
Other Deductions	**	**	**	**	**	**
Income Before Income Taxes	7.8%	18.7%	20.9%	**	**	**

N/A – Not applicable
*All ratios are based as a percentage of total sales except food and beverage costs, which are based on their respective sales.
**Insufficient data

Exhibit D-12

Cafeteria—Full-Menu

Statement of Income and Expenses—Amount Per Seat

	Sales Volume ($000)					
	Under $750			$750 and Over		
	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile
Sales						
Food	$831	$1,829	$3,589	$2,127	$4,366	$6,855
Beverage	**	**	**	**	**	**
Total Sales	831	1,894	4,337	2,233	4,773	6,855
Cost of Sales						
Food	341	664	1,372	898	1,680	2,402
Beverage	**	**	**	**	**	**
Total Cost of Sales	376	793	1,598	914	1,736	2,376
Gross Profit	384	1,142	2,741	1,418	3,046	4,352
Other Income	**	**	**	0	1	7
Total Income	441	1,142	2,751	1,616	3,046	4,375
Controllable Expenses						
Payroll	**	**	**	1,190	1,510	1,741
Employee Benefits	**	**	**	21	27	37
Direct Operating Expenses	**	**	**	147	194	220
Music and Entertainment	**	**	**	**	**	**
Advertising and Promotion	**	**	**	4	7	10
Utilities	**	**	**	100	145	177
Administrative and General	**	**	**	37	47	61
Repairs and Maintenance	**	**	**	58	77	98
Total Controllable Expenses	**	**	**	1,711	2,067	2,348
Income Before Occupation Costs	**	**	**	1,184	1,895	2,102
Occupation Costs						
Rent	**	**	**	238	326	361
Property Taxes	**	**	**	22	39	57
Other Taxes	**	**	**	**	**	**
Property Insurance	**	**	**	22	33	39
Total Occupation Costs	**	**	**	263	393	434
Income Before Interest and Depreciation	**	**	**	901	1,418	1,701
Interest	**	**	**	17	27	54
Depreciation	**	**	**	109	176	206
Restaurant Profit	**	**	**	$ 649	$1,186	$1,454
Other Deductions	**	**	**	**	**	**
Income Before Income Taxes	**	**	**	$ 667	$1,194	$1,460

**Insufficient data

Exhibit D-13

Cafeteria—Full-Menu

Statement of Income and Expenses--Ratio to Total Sales*

	Sales Volume ($000)					
	Under $750			$750 and Over		
	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile
Sales						
Food	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Beverage	**	**	**	**	**	**
Total Sales	100.0	100.0	100.0	100.0	100.0	100.0
Cost of Sales						
Food	36.1	39.9	47.5	35.4	36.1	38.2
Beverage	**	**	**	**	**	**
Total Cost of Sales	36.2	37.1	49.4	35.4	35.9	37.6
Gross Profit	50.6	62.9	63.8	62.4	64.2	64.6
Other Income	**	**	**	0.0	0.1	0.7
Total Income	53.1	63.3	65.0	62.9	64.2	65.6
Controllable Expenses						
Payroll	**	**	**	24.6	26.0	28.9
Employee Benefits	**	**	**	0.4	0.5	0.7
Direct Operating Expenses	**	**	**	2.9	3.2	3.6
Music and Entertainment	**	**	**	**	**	**
Advertising and Promotion	**	**	**	0.1	0.1	0.2
Utilities	**	**	**	1.9	2.4	3.2
Administrative and General	**	**	**	0.7	0.8	1.0
Repairs and Maintenance	**	**	**	1.0	1.4	1.6
Total Controllable Expenses	**	**	**	32.6	35.0	39.3
Income Before Occupation Costs	**	**	**	22.0	28.5	31.8
Occupation Costs						
Rent	**	**	**	5.0	5.1	5.7
Property Taxes	**	**	**	0.4	0.7	1.0
Other Taxes	**	**	**	**	**	**
Property Insurance	**	**	**	0.5	0.5	0.7
Total Occupation Costs	**	**	**	5.7	6.5	7.0
Income Before Interest and Depreciation	**	**	**	15.9	22.6	25.1
Interest	**	**	**	0.3	0.4	0.8
Depreciation	**	**	**	2.0	3.0	3.6
Restaurant Profit	**	**	**	11.3%	19.3%	21.4%
Other Deductions	**	**	**	**	**	**
Income Before Income Taxes	**	**	**	13.7%	19.3%	21.4%

*All ratios are based as a percentage of total sales except food and beverage costs, which are based on their respective sales
**Insufficient data

Exhibit D-14

Cafeteria—Full-Menu

Statement of Income and Expenses—Amount Per Seat

	Metropolitan Area (Population)								
	Under 500,000			500,000 to 1,999,999			2,000,000 and Over		
	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile
Sales									
Food	$2,121	$5,132	$6,738	$1,798	$3,788	$6,603	**	**	**
Beverage	**	**	**	**	**	**	**	**	**
Total Sales	1,894	4,496	6,910	1,829	4,657	6,691	**	**	**
Cost of Sales									
Food	953	1,858	2,575	689	1,398	2,376	**	**	**
Beverage	**	**	**	**	**	**	**	**	**
Total Cost of Sales	927	1,661	2,453	765	1,647	2,306	**	**	**
Gross Profit	1,101	2,835	4,372	1,142	3,009	4,291	**	**	**
Other Income	0	6	165	0	1	4	**	**	**
Total Income	1,101	2,849	4,402	1,142	3,010	4,291	**	**	**
Controllable Expenses									
Payroll	914	1,406	1,815	1,116	1,509	1,810	**	**	**
Employee Benefits	21	32	87	22	26	47	**	**	**
Direct Operating Expenses	94	143	196	154	193	222	**	**	**
Music and Entertainment	**	**	**	**	**	**	**	**	**
Advertising and Promotion	3	5	47	5	7	9	**	**	**
Utilities	89	144	153	111	151	178	**	**	**
Administrative and General	31	45	61	41	51	69	**	**	**
Repairs and Maintenance	58	83	116	59	71	89	**	**	**
Total Controllable Expenses	1,186	1,879	2,609	1,663	2,064	2,426	**	**	**
Income Before Occupation Costs	586	1,180	1,901	815	1,632	2,099	**	**	**
Occupation Costs									
Rent	**	**	**	238	328	383	**	**	**
Property Taxes	28	39	46	18	46	64	**	**	**
Other Taxes	**	**	**	**	**	**	**	**	**
Property Insurance	34	41	54	23	33	44	**	**	**
Total Occupation Costs	163	317	395	302	387	489	**	**	**
Income Before Interest and Depreciation	423	920	1,509	486	1,258	1,693	**	**	**
Interest	**	**	**	20	29	54	**	**	**
Depreciation	118	180	202	98	176	242	**	**	**
Restaurant Profit	$ 153	$ 685	$1,236	$ 386	$1,042	$1,452	**	**	**
Other Deductions	**	**	**	**	**	**	**	**	**
Income Before Income Taxes	**	**	**	$ 608	$1,186	$1,452	**	**	**

**Insufficient data

Exhibit D-15

Cafeteria—Full-Menu

Statement of Income and Expenses—Ratio to Total Sales*

	Metropolitan Area (Population)								
	Under 500,000			500,000 to 1,999,999			2,000,000 and Over		
	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile
Sales									
Food	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	**	**	**
Beverage	**	**	**	**	**	**	**	**	**
Total Sales	100.0	100.0	100.0	100.0	100.0	100.0	**	**	**
Cost of Sales									
Food	35.6	36.8	42.3	35.4	36.3	39.5	**	**	**
Beverage	**	**	**	0.0	0.0	0.0	**	**	**
Total Cost of Sales	35.7	36.9	41.9	35.4	36.2	38.2	**	**	**
Gross Profit	58.1	63.1	64.3	61.8	63.8	64.6	**	**	**
Other Income	0.0	0.2	3.8	0.0	0.0	0.3	**	**	**
Total Income	60.2	63.4	64.5	62.2	64.2	64.8	**	**	**
Controllable Expenses									
Payroll	23.8	26.0	32.7	24.4	26.4	29.3	**	**	**
Employee Benefits	0.4	0.7	4.4	0.3	0.5	0.7	**	**	**
Direct Operating Expenses	1.6	3.1	3.2	3.0	3.3	4.8	**	**	**
Music and Entertainment	**	**	**	**	**	**	**	**	**
Advertising and Promotion	0.0	0.2	1.7	0.1	0.1	0.2	**	**	**
Utilities	2.2	2.5	3.2	2.1	2.5	3.3	**	**	**
Administrative and General	0.6	0.9	3.1	0.8	0.9	1.0	**	**	**
Repairs and Maintenance	0.9	1.6	2.1	1.0	1.3	1.6	**	**	**
Total Controllable Expenses	31.9	38.8	50.5	33.2	35.9	42.5	**	**	**
Income Before Occupation Costs	14.5	24.4	32.6	20.9	27.9	31.3	**	**	**
Occupation Costs									
Rent	**	**	**	5.0	5.1	7.0	**	**	**
Property Taxes	0.4	0.7	1.2	0.3	1.0	1.0	**	**	**
Other Taxes	**	**	**	0.0	0.0	0.0	**	**	**
Property Insurance	0.6	0.9	1.2	0.5	0.5	0.7	**	**	**
Total Occupation Costs	5.7	6.9	7.7	6.1	6.7	8.8	**	**	**
Income Before Interest and Depreciation	12.0	17.4	26.2	12.2	21.3	24.7	**	**	**
Interest	0.4	0.6	3.3	0.4	0.6	0.8	**	**	**
Depreciation	2.4	2.9	4.2	1.8	3.4	3.7	**	**	**
Restaurant Profit	2.1%	14.1%	22.2%	9.0%	18.6%	20.9%	**	**	**
Other Deductions	**	**	**	**	**	**	**	**	**
Income Before Income Taxes	4.4%	19.3%	23.6%	13.7%	18.7%	20.9%	**	**	**

*All ratios are based as a percentage of total sales except food and beverage costs, which are based on their respective sales.
**Insufficient data

Exhibit D-16

Cafeteria—Full-Menu

Statement of Income and Expenses—Amount Per Seat

	Metropolitan/Non-Metropolitan Location					
	Inside MSA*			Outside MSA*		
	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile
Sales						
Food	$1,947	$3,911	$6,313	**	**	**
Beverage	**	**	**	**	**	**
Total Sales	1,947	4,282	6,603	**	**	**
Cost of Sales						
Food	818	1,421	2,376	**	**	**
Beverage	**	**	**	**	**	**
Total Cost of Sales	818	1,550	2,296	**	**	**
Gross Profit	1,147	2,726	4,227	**	**	**
Other Income	0	1	7	**	**	**
Total Income	1,153	2,733	4,227	**	**	**
Controllable Expenses						
Payroll	1,116	1,456	1,797	**	**	**
Employee Benefits	22	31	77	**	**	**
Direct Operating Expenses	119	179	213	**	**	**
Music and Entertainment	**	**	**	**	**	**
Advertising and Promotion	4	7	16	**	**	**
Utilities	107	146	177	**	**	**
Administrative and General	37	49	69	**	**	**
Repairs and Maintenance	58	74	111	**	**	**
Total Controllable Expenses	1,663	2,047	2,426	**	**	**
Income Before Occupation Costs	625	1,306	2,088	**	**	**
Occupation Costs						
Rent	219	300	361	**	**	**
Property Taxes	27	41	56	**	**	**
Other Taxes	**	**	**	**	**	**
Property Insurance	28	37	48	**	**	**
Total Occupation Costs	244	354	444	**	**	**
Income Before Interest and Depreciation	398	978	1,648	**	**	**
Interest	20	29	60	**	**	**
Depreciation	112	175	214	**	**	**
Restaurant Profit	$ 186	$ 810	$1,441	**	**	**
Other Deductions	**	**	**	**	**	**
Income Before Income Taxes	$ 547	$1,118	$1,452	**	**	**

*Metropolitan statistical area
**Insufficient data

Exhibit D-17
Cafeteria—Full-Menu
Statement of Income and Expenses—Ratio to Total Sales*

	Metropolitan/Non-Metropolitan Location					
	Inside MSA***			Outside MSA***		
	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile
Sales						
Food	100.0%	100.0%	100.0%	**	**	**
Beverage	**	**	**	**	**	**
Total Sales	100.0	100.0	100.0	**	**	**
Cost of Sales						
Food	35.5	36.5	40.2	**	**	**
Beverage	**	**	**	**	**	**
Total Cost of Sales	35.5	36.6	40.2	**	**	**
Gross Profit	59.8	63.4	64.5	**	**	**
Other Income	0.0	0.1	0.4	**	**	**
Total Income	62.2	64.1	64.8	**	**	**
Controllable Expenses						
Payroll	24.3	26.4	30.3	**	**	**
Employee Benefits	0.4	0.5	3.5	**	**	**
Direct Operating Expenses	2.9	3.2	4.0	**	**	**
Music and Entertainment	**	**	**	**	**	**
Advertising and Promotion	0.1	0.1	0.2	**	**	**
Utilities	2.2	2.5	3.3	**	**	**
Administrative and General	0.7	0.9	2.6	**	**	**
Repairs and Maintenance	1.0	1.4	1.9	**	**	**
Total Controllable Expenses	32.8	36.9	48.8	**	**	**
Income Before Occupation Costs	15.7	27.1	31.6	**	**	**
Occupation Costs						
Rent	5.0	5.1	5.9	**	**	**
Property Taxes	0.4	0.9	1.0	**	**	**
Other Taxes	**	**	**	**	**	**
Property Insurance	0.5	0.6	1.0	**	**	**
Total Occupation Costs	5.8	6.8	7.6	**	**	**
Income Before Interest and Depreciation	10.7	20.5	24.9	**	**	**
Interest	0.4	0.6	0.9	**	**	**
Depreciation	2.4	3.0	3.6	**	**	**
Restaurant Profit	2.5%	17.2%	21.2%	**	**	**
Other Deductions	**	**	**	**	**	**
Income Before Income Taxes	12.3%	19.0%	21.4%	**	**	**

*All ratios are based as a percentage of total sales except food and beverage costs, which are based on their respective sales.
**Insufficient data.
***Metropolitan statistical area.

ANALYZE YOUR OPERATION

A periodic analysis of your restaurant's financial performance may provide some early warning signs of potential problems. Food costs or payroll may be inching up month by month. Some controllable expenses could be increasing while others are decreasing.

Day-to-day changes in your costs may be small and could go unnoticed. However, examination on a regular basis could uncover undesirable trends, allowing you to take corrective action and control situations that could lead to a crisis. That is the key to effective management.

To help you toward better management, we have included on the following page a worksheet designed to help you analyze how well your restaurant is performing in comparison with the rest of the industry. Follow these simple instructions for completing the worksheet:

1. Enter your financial data in the first column.

2. Compute the percentages for column 2 by dividing the amounts by total sales. (Note—Where food and beverage sales are broken down separately, compute percentage of food cost by dividing cost of food by food sales; for the beverage cost percentage, divide cost of beverage sales by beverage sales.)

3. Calculate the supplementary statistics in accordance with the formulas given on the worksheet.

4. List the appropriate comparative percentages or ratios from this report in column 3.

5. Compute the variances by dividing the difference between the figures in column 2 and column 3 by the figures in column 3. Multiply the result by 100 to express the variance as a percentage.

6. If the variance is greater than plus or minus 10 percent, further analysis should be made to determine the reason for that variance.

WORKSHEET

Complete and Compare
Statement of Income and Expenses

	Your Figures (Dollars)	Your Figures (% of Sales)	Restaurant Industry Report	Variance + or −
Sales				
Food	$	%	%	
Beverage	$	%	%	
Total sales	$	%	%	
Cost of sales				
Food	$	%	%	
Beverages	$	%	%	
Total cost of sales	$	%	%	
Gross profit	$	%	%	
Other income	$	%	%	
Total income	$	%	%	
Controllable expenses				
Payroll	$	%	%	
Employee benefits	$	%	%	
Direct operating expenses	$	%	%	
Music and entertainment	$	%	%	
Advertising and promotion	$	%	%	
Utilities	$	%	%	
Administrative and general	$	%	%	
Repairs and maintenance	$	%	%	
Total controllable expenses	$	%	%	
Income before occupation costs	$	%	%	
Rent	$	%	%	
Property Taxes	$	%	%	
Other Taxes	$	%	%	
Property Insurance	$	%	%	
Income before interest and depreciation	$	%	%	
Interest	$	%	%	
Depreciation	$	%	%	
Restaurant Profit	$	%	%	

Supplemental Operating Information	Your Figures	Restaurant Report	Variance + or −
Sales per seat			
Food	$	$	
Beverage	$	$	
Total	$	$	
Average receipt per cover (total sales ÷ covers)	$	$	
Daily seat turnover (covers ÷ seats ÷ 365 days)	times	times	
Index of productivity [sales ÷ (payroll + benefits)]	times	times	

Note to participants:

Please answer all questions as completely as possible. If you do not know the exact answer, we will gladly accept your best estimate. Please be sure to complete the general information in Section I.

All numbers should be expressed as whole dollars-no fractions or decimals should be entered. If you do not use whole dollars in your accounting statements, then round off the numbers by dropping all pennies when the amount ends in 49 cents or less or adding 1 to the dollars when the amount ends in 50 cents or more.

This year we are requesting two years' information on the income statement. We want to make comparisons of 1988 and 1987 financial data. We request the 1987 data even if you participated last year. If you have been opened less than two years, or if the previous 12 months' of information is not available, only fill out the income statement for last year. All income statements will be used for the main body of the study, while those providing two years' information will also be presented in a special year-over-year analysis.

This questionnaire has been specifically designed to collect information relating to an individual restaurant's operation. It is vitally important, therefore, that **income statement information pertain to a single restaurant and not to a chain of restaurants. Restaurants that are part of multi-unit operations (two or more) should report information for individual establishments, including allocated costs and revenues.**

We would like to thank you in advance for your cooperation in the completion of this questionnaire. If you would like to receive a free copy of the completed study, please give your name and address in the space provided below. (Copies of the study for non-respondents will be available for a fee.)

Should you have any questions regarding the completion of this questionnaire, please feel free to contact Nina Savitz of Laventhol & Horwath at (215) 299-1638.

IMPORTANT

WHO SHOULD COMPLETE THIS QUESTIONNAIRE

If you:	You should:
(1) Own/Operate/Manage a single restaurant.	Complete the questionnaire.
(2) Own/Operate/Manage two or more restaurants.	Complete a questionnaire for each unit in operation or for as many units as possible. (Photocopies are acceptable.)
(3) Do not have access to the financial information for your company.	Forward the questionnaire to the appropriate accounting/financial department for completion.

To receive a complimentary copy of the final study, you must complete the entire questionnaire and supply your name and address in the space provided below. (Please print.)

SECTION I. GENERAL—The following information will allow for analysis of your operating statements by several categories of variables. Please complete by checking or filling in the appropriate areas.

1. STATE IN WHICH RESTAURANT IS LOCATED

_____

2. RESTAURANT LOCATION (check one)

- ☐ Urban
- ☐ Suburban
- ☐ Rural

3. TYPE OF OWNERSHIP (check one)

- ☐ Sole Proprietorship
- ☐ Partnership
- ☐ Public Corporation
- ☐ Private Corporation

4. TYPE OF ORGANIZATION

- ☐ Independent (operates one unit)
- ☐ Multi-Unit (two or more units operated)

5. ARE YOU A FRANCHISE OPERATION?

☐ Yes ☐ No

6. PRIMARY TYPE OF BUSINESS (check one)

- ☐ Cafeteria - Full menu
- ☐ Limited Menu - No Tableservice (Fast Food)
- ☐ Full Menu - Tableservice
- ☐ Limited Menu - Tableservice
- ☐ Caterer
- ☐ Other (Please Specify) _____

7. LIQUOR SERVICE (check one)

- ☐ Beer and/or Wine
- ☐ Full Liquor Service
- ☐ No Alcoholic Beverages

8. PRIMARY MENU ITEM or ETHNIC IDENTIFICATION

_____

9. SITE ON WHICH THIS RESTAURANT IS LOCATED (check one)

Land	Owned ☐	Leased ☐
Building	Owned ☐	Leased ☐

10. NUMBER OF YEARS THIS RESTAURANT HAS BEEN IN BUSINESS: (check one)

- ☐ Under 2 years
- ☐ 2 to 5 years
- ☐ 5 to 10 years
- ☐ Over 10 years

11. IS THIS RESTAURANT LOCATED IN/ATTACHED TO: (check one):

- ☐ A Hotel
- ☐ A Shopping Center or Mall
- ☐ An Office Building
- ☐ A Transportation Center (airplane, train station...)
- ☐ Club (social, athletic, country...)
- ☐ Other (please specify) _____

- ☐ Nothing - The Sole Occupant of a Building

12. NUMBER OF SEATS: (complete all applicable)

_____ Dining Room
_____ Bar or Lounge
_____ Banquet Rooms
_____ Total Seats

13. SIZE OF RESTAURANT: (provide best estimate)

_____ Square feet of total area (including preparation and storage)
_____ Square feet of dining area only
_____ Square feet of kitchen area

14. CHECK IF THIS RESTAURANT IS OPEN FOR:

- ☐ Breakfast
- ☐ Lunch
- ☐ Dinner
- ☐ 24 hours

15. NUMBER OF CUSTOMERS SERVED FOR THE YEAR? (provide best estimate)

_____ Number of customers served

16. INCLUDING THE MANAGER, WHAT IS THE AVERAGE NUMBER OF PAID FOOD SERVICE EMPLOYEES THAT WORK DURING A TYPICAL WEEK?

_____ Full Time
_____ Part Time—20 to 35 hours
_____ Part Time—Less than 20 hours

17. HOW MANY W-2s DID YOUR RESTAURANT SEND OUT LAST YEAR? _____

_____ (1)
_____ (2)
_____ (3)
_____ (4)
_____ (5)
_____ (6)
_____ (7)
_____ (8)
_____ (9A)
_____ (9B)
_____ (10)
_____ (11)
_____ (12A)
_____ (12B)
_____ (12C)
_____ (12D)
_____ (13A)
_____ (13B)
_____ (13C)
_____ (14)
_____ (15)
_____ (16A)
_____ (16B)
_____ (16C)
_____ (17)

PLEASE SUBMIT DATA FOR TWELVE MONTH PERIODS ONLY AND PLEASE USE WHOLE DOLLAR AMOUNTS ONLY

SECTION II. STATEMENT OF INCOME AND EXPENSES

If you wish, you may submit a copy of your year-end operating statement in your existing format and this section will be completed for you.

	12 months ended: Month _____ Year _____		Previous 12 months ended: Month _____ Year _____	
Sales				
Food Sales	_____ (100)		_____ (1100)	
Beverage Sales (Alcoholic)	_____ (110)		_____ (1110)	
Total Sales		_____ (120)		_____ (1120)
Cost of Sales				
Food Cost	_____ (130)		_____ (1130)	
Beverage Cost (Alcoholic)	_____ (140)		_____ (1140)	
Total Cost of Sales		_____ (150)		_____ (1150)
Gross profit on sales (Item 120 – Item 150)		_____ (160)		_____ (1160)
Other income		_____ (190)		_____ (1190)
Total income		_____ (200)		_____ (1200)
Controllable expenses				
Payroll (same as item 55)	_____ (210)		_____ (1210)	
Employee benefits	_____ (220)		_____ (1220)	
Direct operating expenses	_____ (240)		_____ (1240)	
Music and entertainment	_____ (250)		_____ (1250)	
Advertising and promotion	_____ (270)		_____ (1270)	
Utilities	_____ (280)		_____ (1280)	
Administrative and general	_____ (300)		_____ (1300)	
Repairs and maintenance	_____ (310)		_____ (1310)	
Total controllable expenses		_____ (320)		_____ (1320)
Occupation costs				
Rent	_____ (340)		_____ (1340)	
Property taxes	_____ (350)		_____ (1350)	
Other taxes	_____ (360)		_____ (1360)	
Property insurance	_____ (370)		_____ (1370)	
Total occupation costs		_____ (380)		_____ (1380)
Interest		_____ (400)		_____ (1400)
Depreciation		_____ (410)		_____ (1410)
Restaurant Profit		_____ (420)		_____ (1420)
Other deductions		_____ (430)		_____ (1430)
Income before income taxes		_____ (440)		_____ (1440)

For the first time we are attempting to obtain information on the breakdown of payroll by function. If possible please provide the following data:

	1988 PAYROLL (IN DOLLARS)		1987 PAYROLL (IN DOLLARS)	
Service	_____	(50)	_____	(60)
Preparation	_____	(51)	_____	(61)
Sanitation	_____	(52)	_____	(62)
Administrative & General	_____	(53)	_____	(63)
Other	_____	(54)	_____	(64)
Total (same as item 210)	_____	(56)	_____	(65)

THANK YOU. PLEASE SEND THIS QUESTIONNAIRE TO:
LAVENTHOL & HORWATH, RESEARCH DIVISION, 1845 WALNUT STREET, PHILADELPHIA, PA 19103

We're glad you're here!

For further information:
Contact Research Manager, National Restaurant Association
1200 Seventeenth Street, N.W., Washington, D.C. 20036-3097
Phone: (202) 331-5900